

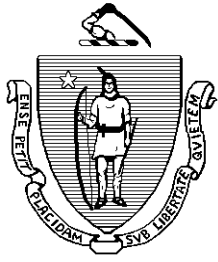
**THE COMMONWEALTH
OF
MASSACHUSETTS**

**EXPENDITURE CLASSIFICATION
HANDBOOK**

ISSUED BY:

OFFICE OF THE COMPTROLLER

MAY 2000



The Commonwealth of Massachusetts
Office of the Comptroller
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TO: Chief Fiscal Officers (CFO), Payroll Directors and MMARS Liaisons
FROM: Martin Benison, Comptroller
DATE: May 10, 2000
RE: FY2001 Expenditure Classification Handbook

FY2001-05

For many years, the Comptroller's Office has organized and coordinated the distribution of materials related to FY Closing/Opening.

Materials will be distributed electronically to Departments for dissemination and printing. The materials to be distributed in Microsoft Word 6.0 format are:

The Closing/Opening Instructions – distributed April 28, 2000

The Expenditure Classification Handbook – distribution May 10, 2000

To view these documents you must have Microsoft Windows 3.1 or higher.

How do I obtain a copy of the documents?

There are four ways the documents will be distributed:

1. The documents will be sent to MMARS Liaisons, Department CFOs and Payroll Directors on E-mail. Department staff should obtain the materials from their MMARS Liaison.
2. The documents may be downloaded from the Comptroller's internal web server. If your PC is connected to MAGNET, and you have a web browser, the documents can be found at: <http://www.osc.state.ma.us>
3. If you are located outside of MAGNET, you may obtain the documents from the Commonwealth's external web server on the Internet at: <http://www.state.ma.us/osc>
4. If your Department is unable to receive the materials through E-mail or from the Comptroller's web server, please contact MMARS Helpline.

What if I don't have Microsoft Word 6.x or a compatible word processor?

Microsoft makes a freeware version of Word Viewer available, which allows you to view and print Word documents. This software is available from the two web addresses listed above. If you do not have access to the web and desire a copy of the Word Viewer, send an e-mail to comptroller.info@state.ma.us.

NOTE: PLEASE CONSULT YOUR NETWORK MANAGER BEFORE YOU INSTALL THIS SOFTWARE.

If you have any questions about the distribution process, please call the MMARS Helpline at 617-727-5995.

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

TABLE OF CONTENTS	2
INTRODUCTION	3
INSTRUCTIONS	5
INVALID OBJECT CODES	7
FY2001 OBJECT CODE CHANGES	8
 SUBSIDIARY INDEX:	
AA. STATE EMPLOYEE COMPENSATION	10
BB. EMPLOYEE RELATED EXPENSES	14
CC. SPECIAL EMPLOYEE/CONTRACTED SERVICES	17
DD. PENSION AND INSURANCE RELATED EXPENDITURES	19
EE. ADMINISTRATIVE EXPENSES	24
FF. FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES	31
GG. ENERGY COSTS AND SPACE RENTAL EXPENSES	36
HH. CONSULTANT SERVICES CONTRACTS	39
JJ. OPERATIONAL SERVICES	45
KK. EQUIPMENT PURCHASE	54
LL. EQUIPMENT TELP LEASE-PURCHASE, LEASE AND RENTAL, MAINTENANCE AND REPAIR	58
MM. PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS	67
NN. CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF INFRASTRUCTURE AND LAND ACQUISITION	71
PP. GRANTS AND SUBSIDIES	78
RR. ENTITLEMENT PROGRAMS	80
SS. DEBT PAYMENT	86
TT. LOANS AND SPECIAL PAYMENTS	89
00. ALL OBJECT CODES	93
INDEX	94
 ATTACHMENTS:	
A – LEVELS OF DELEGATION MATRIX	103
B – AUTHORIZATION FOR ELECTRONIC FUNDS TRANSFER PAYMENTS FORM	104

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

INTRODUCTION

This schedule of subsidiaries, authorized by Section 27 of Chapter 29 of the Massachusetts General Laws, as amended, and approved by the House and Senate Ways and Means Committees in January, 1990, is to be used in all accounting for expenditures authorized for the fiscal year commencing on July 1, 2000. **All prior schedules are null and void.** The object codes contained in this expenditure classification plan indicate the type of commodities or services for which Commonwealth funds are expended. The object codes included herein are intended to supersede the "Expenditure Classification Handbook," dated April, 1999.

EMPLOYEE COMPENSATION AND RELATED COSTS: AA, BB, CC, DD

DEPARTMENT ADMINISTRATIVE COSTS: EE, HH

PROVIDING SERVICES: FF, GG, KK, LL

PURCHASING SERVICES: JJ, MM

INFRASTRUCTURE COSTS: NN

GRANTS AND SUBSIDIES: PP

ENTITLEMENT PROGRAMS: RR

DEBT SERVICE: SS

LOANS AND SPECIAL PAYMENTS: TT

This Handbook includes the object code descriptions and instructions regarding the encumbering and expenditure of all funds.

The object code descriptions are brief explanations of the commodities/services for which funds are encumbered and expended.

The instructions include primary legal authority, oversight department, agreement type to support the expenditure, encumbrance/payment transactions or methods and tax reporting requirements for each object code. Further explanations of the instructions follow (see page 5).

The object codes in this Handbook are used for all expenditures of the Commonwealth regardless of whether the payment is to employees, contractors, individuals, recipients, beneficiaries, political sub-divisions, another Department, etc. Interdepartmental Business and transactions between Departments must follow the regulations governing Interdepartmental Business, 815 CMR 6.00.

Executive Departments are required to procure commodities and services, including human and social services, in accordance with 801 CMR 21.00, and the [Procurement Policies and Procedures Handbook](http://www.magnet.state.ma.us/osd/phand/index.htm). Please see <http://www.magnet.state.ma.us/osd/phand/index.htm> for the Handbook, regulations, appendices, forms, etc. Also, it is important to note that this Handbook is updated periodically. This information may replace or be in addition to existing guidance in the Handbook. All Handbook updates may be found at the above referenced web address.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs. The availability of a Statewide Contract for commodities or services covered by a particular object code are added or terminated throughout the fiscal year. Therefore, Departments are responsible for verifying the availability of a Statewide Contract for all purchases. OSD publishes OSD Updates for each statewide contract issued. Please see <http://www.magnet.state.ma.us/osd/memo/memotoc.htm> for a complete listing of OSD Updates. The Statewide Contract Listing may be found at <http://www.magnet.state.ma.us/osd/statewid/statewid.htm>

To refer to the Executive Office of Administration and Finance's Bulletins, see <http://www.state.ma.us/eoaf>.
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Quality Assurance - Delegation Limits. The Office of the Comptroller and the Operational Services Division have jointly developed a Quality Assurance program to review Executive Department compliance with procurement requirements (such as 801 CMR 21.00 and the Procurement Policies and Procedures Handbook), Comm-PASS RFR closure procedures, timely bill payments, etc. Departments are rated as high, medium or low risk. Departments with low or medium risk are entitled to increases in their Department encumbrance thresholds (\$25,000 - \$50,000), increases in Incidental Purchase Limits (\$2,500 - \$5,000) and access to the Commonwealth Credit Card Program. Departments' CFOs are required to have taken the Procurement Reform Training, or in the alternative, the CFO must attend the new CFO Procurement Training offered periodically by OSD. The Department Head and CFO must also execute a Department Delegation Certification Form certifying that the Department will conduct all purchases within the Department's delegation limits in accordance with law and required policies. See Attachment A for Quality Assurance Matrix of Ratings and Encumbrance Thresholds.

Incidental Purchases - Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services, that cannot be purchased from a Statewide Contract, which have a total value which is less than the Incidental Purchase Object Code Limit for an object code (see MMARS OBJ2 Table) and a Department's Incidental Purchase Limit, whichever is less. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For example, if the Incidental Purchases Object Code Limit is \$5,000 (OBJ2) but the Department's Incidental Purchase Limit is \$2,500 the Department is authorized to make Incidental Purchases up to the lesser of the two limits, \$2,500. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not incidental purchases.

The one minor exception to this general rule appears in the HH subsidiary for object codes governed by M.G.L. c. 29 §29A. **Incidental Purchases which are governed by M.G.L. c. 29, §29A which exceed \$1,000 must use the SR/SC encumbrance and the Commonwealth Terms and Conditions/Standard Contract Form.**

Recordkeeping Responsibilities - Depending upon Department's transaction delegation limit, the record copy will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit) or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287. See: <http://www.osc.state.ma.us/Accountg/marmemos/memos.htm>

Departments unable to identify a particular expenditure by subsidiary and object code, or having questions not addressed in these instructions, should contact the Office of the Comptroller's (CTR) Procurement Unit for guidance.

CTR has, to the best of its ability and information, provided accurate primary legal authority, Oversight Department, agreement types, encumbrance/payment transactions or methods and tax reporting requirements for each object code. However, Departments are responsible for full compliance with all applicable state and federal statutes, rules, regulations and requirements governing the expenditure of funds, regardless of whether or not specifically cited in this Handbook. Departments are advised to seek additional assistance from their legal and fiscal staffs.

The Comptroller reserves the right to update this document.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

INSTRUCTIONS

Financial and legal activities must be conducted in accordance with the instructions provided in this Handbook, the Procurement Policies and Procedures Handbook, the Real Property Leasing and State Office Planning Manual, and any other guidance issued by Oversight Departments. The instruction section for each object code supports the use of the accounting system (MMARS) to monitor compliance with the rules and regulations. The instructions in this Handbook are the general rules for all Departments. Certain Departments may have legal exemptions from some of these rules.

The instructions are presented in five (5) major categories:

- 1.) **Primary Legal Authority** - The laws and regulations cited in this category are general guidance for each object code. Massachusetts General Laws (M.G.L.) citations may be found at: <http://www.state.ma.us/legis/laws/mgl/index.htm> These citations are not exclusive and Departments are responsible for ensuring legal compliance for all transactions. Because Departments are so diverse, a Department may have a specific law or regulation that does not appear in this Handbook. In such cases, Departments should consult with their legal staff.
- 2.) **Oversight Department** - A Department that has the primary responsibility for overseeing the implementation of the rules and regulations for each object code. An attempt has been made to identify the correct Department and, when there is more than one Department, they appear in order of degree of oversight. If a Department has a payroll or PEND approval, it will be listed as an Oversight Department.
- 3.) **Agreement Type** - Many of the object codes require that obligations made by any Department be supported by a written document. These agreements are usually with an outside contractor or, in the case of Interdepartmental Service Agreements (ISA), another Department. In some cases, the Oversight Department specifies the specific format of the written document. ANF, OSD and CTR have jointly issued the **Commonwealth Terms and Conditions, Commonwealth Terms and Conditions for Human and Social Services** (Object Codes: M03 and MM3) and the **Standard Contract Form**. The **Commonwealth Terms and Conditions** or the **Commonwealth Terms and Conditions for Human and Social Services** are executed only once by a contractor and filed with CTR. Evidence of this will appear on the MMARS' Vendor File. The **Commonwealth Terms and Conditions** or the **Commonwealth Terms and Conditions for Health and Human Services** is incorporated, by reference, into each **Standard Contract Form**. A **Standard Contract Amendment Form** and an **Equipment/Services Confirmation Form**, which may be used to confirm the selection of equipment or services from Statewide contracts, have also been issued. If a Non-Executive Department feels it is unable to use the **Commonwealth Terms and Conditions** or the **Commonwealth Terms and Conditions for Health and Human Services** and the **Standard Contract Form**, it has two options: 1.) submit a Department contract format to CTR for prior approval or, 2.) include additional time in the contracting approval process for review of individual contracts at CTR. These forms are available at: <http://www.comm-pass.com/comm-pass/forms.html>
- 4.) **Pre-encumbrance/Encumbrance/Payment** - Guidance has been provided regarding object codes and the type of transaction to be used for obligating funds and making payments. If a Department has a unique issue, it may request an alternate procedure. All contractor and other payments should be made through EFT (Electronic Fund Transfer). The forms for contractors to complete for EFT payments are attached as Attachment B. Contractors may view key payment information using Vendor Web (<http://massfinance.state.ma.us>). All payments must be made timely in accordance with the underlying contract and the Commonwealth's Bill Payment Policy MMARS Memo # 289. See: <http://www.osc.state.ma.us/Accountg/marmemos/memos.htm>

The Office of the Attorney General has determined that Departments may **not** sign vendor contracts, invoices or other documents containing contractual terms. Departments that choose to execute these documents do so at their own risk and will be held responsible for any resulting cost and damages.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

- 5) **Tax Forms** - The Office of the Comptroller (CTR) is the Tax Clearinghouse for all tax reporting forms using the Commonwealth's Federal Tax Identification Number (TIN). CTR is responsible for issuing W-2s for payroll payments paid through the Commonwealth's Central Payroll Systems. If a Department disburses payroll expenditures from any other payroll system, it is the Department's responsibility to issue the W-2's information directly to the employee(s). If the Commonwealth's Tax Identification Number is used, the W-2 must be submitted to CTR for processing with the Social Security Administration (SSA) and the Department of Revenue (DOR). If a different number is used, submit W-2s directly to the SSA (for IRS) and DOR. CTR is also responsible for issuing 1099 Forms for certain expenditures identified by the IRS **and** paid on MMARS using a specific vendor code.

Every object code requiring tax reporting has been identified. If a Department makes a payment from a delegated payment system or any mechanism, other than utilizing a specific vendor code on MMARS, the Department is responsible for issuing the 1099 Form directly to the recipient(s).

If the Commonwealth's Tax Identification Number (TIN) is used, the 1099 must be submitted to CTR for processing with the IRS and DOR. If a different TIN is used, submit 1099s directly to the IRS and the DOR.

NOTE: In order for a 1099 Form to be issued, two criteria must be satisfied: **1.)** The payment must be for a reportable expense; **and 2.)** The payment must be made to a reportable payee.

SS-8: DETERMINATION OF EMPLOYEE WORK STATUS (IRS FORM SS-8)

When a Department plans to contract with an individual for services, the Department is required to perform the IRS SS-8 test on the anticipated Scope of Performance planned for the contract. If, after completing the Form SS-8, the Scope of Performance is determined to be that of a "Contract Employee" with an employee/employer relationship, payment must be made through the Commonwealth's Central Payroll Systems. For contracted employees, the Commonwealth Terms and Conditions and the Standard Contract Form must be executed.

If, after completing the Form SS-8, the Scope of Performance is classified as an Independent Contractor, payments must be made through a MMARS Payment Voucher (PV).

Form SS-8 may be obtained from the Internal Revenue Service's web site under Forms and Publication: www.irs.ustreas.gov/prod/forms.htm (select 0697 form SS-8 Determination of Employee Work Status for the Purpose of Federal Employment Taxes and Income Withholding).

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

INVALID OBJECT CODES

The following object codes are no longer valid, even though they may still be included on the OBJT Tables in MMARS. Departments are prohibited from using these object codes. Departments unable to identify a particular expenditure by subsidiary and object code should contact the Office of the Comptroller's (CTR) Procurement Unit for guidance.

Object Code	Description
E03	Micrographic Supplies
E11	Information Technology Supplies
F02	Food Storage and Preservation
F12	Cleaning Supplies
F15	Groundskeeping Tools
F17	Teaching Materials
F24	Maintenance and Repair Supplies
J03	Appraisers
K08	Telecommunications Equipment
L48	Telecommunications Equipment Maintenance and Repair
M05	Cooperative Funding Agreements/Grants

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

FY2001 Object Code Changes

This chart illustrates any additions or modifications to object codes listed below for the following categories:

Key is:

1. Titles
2. Descriptions
3. Legal Authorities
4. Oversight Departments
5. Agreement Types
6. Pre/Encumb/Payments
7. Tax Forms

OBJECT CODE:	NEW	MODIFIED
B06 MEMBERSHIP DUES AND LICENSING FEES		4
CC SUBSIDIARY – OBJECT CODES HAVE BEEN UPDATED TO INCLUDE THE PY FOR FUND 900 FOR HIGHER EDUCATION CONTRACT EMPLOYEES		6
C09 SALARIES PAID TO HIGHER EDUCATION CONTRACT EMPLOYEES PAID FROM FUND 900 (CASH WITH CAMPUS) THAT ARE NOT CATEGORIZED IN ANY OTHER CC SUBSIDIARY OBJECT CODE	X	
D11 UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM CHARGEBACK		3
D13 MEDICAL CHARGEBACK		3
D15 WORKERS' COMPENSATION CHARGEBACK		3
D16 WORKERS' COMPENSATION		2
D17 MEDICAL EXPENSES		3
D18 UNIVERSAL HEALTH INSURANCE CHARGEBACK		3
D23 GIC HEALTH CARE BUY-OUT		6 & 7
D24 WORKERS' COMPENSATION INVOICE WARRANT PAYMENT		2
E15 BOTTLED WATER		2
E16 EXPENDITURE REIMBURSEMENT INDIRECT COST		2
E17 NON-TORT DAMAGE CLAIMS, SETTLEMENTS AND JUDGMENTS		2
E19 FEES, FINES, LICENSES AND PERMITS		2
E21 CONFIDENTIAL INVESTIGATIONS EXPENSES		3
E26 MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR CHARGEBACK		3
E29 LATE PAYMENT INTEREST ON SETTLEMENT OR JUDGMENTS		1 & 2
E32 TORT CLAIMS SETTLEMENTS AND JUDGMENTS AND CHARGEBACK		2
J13 COURT INVESTIGATORS		4

Key is:

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

1. Titles
2. Descriptions
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J14 COURT REPORTERS/STENOGRAPHICS AND TRANSCRIPTION SERVICES		3
J18 EXTERMINATORS/INTEGRATED PEST MANAGEMENT		1,2,3 & 4
J21 HAZARDOUS WASTE REMOVAL SERVICES		2 & 3
J22 CLIENT, PATIENT AND RESIDENT WAGES		3 & 4
J23 INVESTIGATORS/INSPECTORS/REVIEWERS		2
J24 JURY AND WITNESS FEES		3
J39 NON-HAZARDOUS WASTE REMOVAL SERVICES		2 & 3
J61 PROPERTY MANAGEMENT		2
L01 INFORMATION TECHNOLOGY (IT) EQUIPMENT TELP LEASE-PURCHASE		3
L06 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE		3
N01 ARCHITECTS/DESIGNERS		5
N05 CONSTRUCTION MANAGEMENT		5
N14 HAZARDOUS WASTE REMOVAL SERVICES		2 & 3
N15 BUILDING/VERTICAL STRUCTURE CONSTRUCTION		3
N21 HIGHWAY/LATERAL CONSTRUCTION		3
N22 HIGHWAY/LATERAL MAINTENANCE AND IMPROVEMENTS		3
N28 DAMAGE CLAIMS, SETTLEMENTS AND JUDGMENTS		2
N98 REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS		3
R16 INDIVIDUAL EMPLOYMENT ASSISTANCE		4
R18 EMPLOYMENT ASSISTANCE		4
R24 PUBLIC COUNSEL		2,3 & 5
R25 CLIENT LEGAL SERVICES		3
R26 UNCOMPENPSATED CARE PROGRAMS		3
T13 PAYMENT OF ABANDONED PROPERTY		2
T96 INTEREST – ABANDONDED PROPERTY	X	

In most case, where 801 CMR 21.00 has been cited M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52 has been included. Likewise, where M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52 has been cited, 801 CMR 21.00 is included. Insignificant changes have not been included in this chart.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY AA. STATE EMPLOYEE COMPENSATION

This subsidiary includes compensation for state employees in authorized positions. Compensation includes regular salary, overtime and other financial benefits. Most Departments are subject to the rules and regulations of the Human Resources Division (HRD) for compensation payments. In order to receive payments through this subsidiary, the employee must be in an authorized position. **All expenditures from this subsidiary must be made through the payroll systems and are governed by the Fair Labor Standards Act (FLSA).**

PLEASE NOTE: Departments not subject to the Human Resource Division's (HRD) regulations for personnel classification, such as the Legislature, Judiciary, State Treasurer, State Auditor, State Secretary, Attorney General, District Attorneys, Higher Education, Independent Commissions and Boards, will be governed by their respective enabling statute, collective bargaining agreements, personnel policies, and applicable Federal laws.

A01 SALARIES: REGULAR - Salaries for authorized positions. See A02 for Excess Quota positions, A03 for Seasonal positions, A04 for Sick Leave positions and A05 for Commission and Board Members. These positions may be occupied by one or more persons. These positions are scheduled through HRD for Executive Departments.

Legal Authority: M.G.L. c. 30, §1, §§45-50, §21, §22, §24A-25; M.G.L. c.31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, §1, §§31-31D; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Form: W-2

A02 SALARIES: EXCESS QUOTA POSITIONS - Positions authorized for a fiscal year, as required, to address emergencies. These positions are scheduled through HRD for Executive Departments.

Legal Authority: M.G.L. c. 30, §45; M.G.L. c. 31, §31
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A03 SALARIES: SEASONAL POSITIONS - Positions authorized for seasonal employment during the year. These positions are for a limited duration. Includes ninety (90) day appointments. These positions are scheduled for Executive Departments through HRD.

Legal Authority: M.G.L. c. 31, §1, §48; M.G.L. c. 74, §42O; M.G.L. c. 75 §14; M.G.L. c. 73, §16
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A04 SALARIES: SICK LEAVE POSITIONS - Positions authorized for the replacement of employees on an approved, extended, sick leave with pay. The salary expenditure authorization is terminated upon the return of the incumbent employee and/or termination of the approved leave. These positions must be approved by HRD for Executive Departments.

Legal Authority: M.G.L. c. 7, §28; M.G.L. c. 31, §31; M.G.L. c. 150E
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

A05 SALARIES: COMMISSION AND/OR BOARD MEMBER POSITIONS - A fixed salary payment to individuals serving on commissions and or boards. These positions are authorized in the enabling statute of a Department. If there is not an authorized position, these individuals must be paid from C02.

Legal Authority: M.G.L. c. 6; §17; M.G.L. c. 13; M.G.L. c. 29, §27; Authorizing Legislation
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A06 STAND-BY PAY - Payments to employees for fulfilling "stand-by" or "on-call" obligations or duties.

Legal Authority: M.G.L. c. 149; M.G.L. c. 30, §45-50; M.G.L. c.30, §24A, §24C; M.G.L. c. 150E; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A07 SHIFT DIFFERENTIAL PAY - Payments of salary differential to persons employed in certain collective bargaining units, or for performing duties outside of their regular work schedule. **Comments:** Usually in operations that function 24 hours per day.

Legal Authority: M.G.L. c. 149; M.G.L. c. 150E; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A08 OVERTIME PAY - Payments to employees for work beyond their regular hours.

Legal Authority: M.G.L. c. 30, §46G; M.G.L. c. 149, §§30-33C; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A09 ROLL CALL PAY - Payments to employees for standing roll call before a shift according to collective bargaining agreements.

Legal Authority: Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A10 HOLIDAY PAY - Extra compensation for services performed on legal holidays specified by statute or regulation.

Legal Authority: M.G.L. c. 30, §§45-50, §21, §22, §24A-25; M.G.L. c.31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, §§31-31D; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

A11 SETTLEMENTS AND JUDGMENTS - Payments of salaries (wages) to current or former state employees as a result of a court judgment or arbitration settlement. Such payments are considered earned income (wages) and are subject to employment tax withholding and retirement contributions. Requires approval of documentation by CTR's General Counsel before payment by CTR's Department Assistance Bureau if payments are not statutorily authorized from current appropriations. See E17 and E32 for non-salary related settlements and judgments. See E29 for all interest payments. See N28 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: M.G.L. c. 258; 815 CMR 5.00; Settlements and Judgments; Collective Bargaining Agreement
Oversight Dept.: AGO, HRD, CTR
Agreement Type: Certified Settlement or Judgment; Relevant Supporting Documentation
Payment: PY, EFT
Tax Forms: W-2

A12 SICK-LEAVE BUY BACK - Payments to eligible employees upon retirement. These are based on a percentage of accrued sick time.

Legal Authority: M.G.L. c. 29, §31A; M.G.L. c. 32; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A13 VACATION-IN-LIEU - Payments to eligible employees upon retirement or termination based on accrued vacation time.

Legal Authority: M.G.L. c. 29, §31A; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A14 BONUS PAY AND AWARDS - Additional payments to employees, e.g., longevity payments, merit pay and monetary awards.

Legal Authority: M.G.L. c. 30, §§45-50, §21, §22, §24A-25; M.G.L. c.31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, §1, §§31-31D; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A15 RESEARCH ACTIVITY/SUMMER SALARY COMPENSATION - Additional compensation to faculty members at institutions of Higher Education for work performed outside of their normal tour of duty. *Comments:* Restricted to Higher Education Departments only.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements
Oversight Dept.: RGT, CTR
Payment: PY, EFT
Tax Forms: W-2

A16 PROFESSIONAL DEVELOPMENT FOR HIGHER EDUCATION PERSONNEL - Payments and reimbursements to faculty and management for professional development items under collective bargaining agreements. *Comments:* Restricted to Higher Education Departments only.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements
Oversight Dept.: RGT, CTR
Payment: PY, EFT
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

A20 POLICE DETAIL - Payments to State Police (uniformed employees) for performing a paid detail during off-duty hours. This includes duties for both the Commonwealth and the private sector.

Legal Authority: Collective Bargaining Agreements; Fair Labor Standards Act Sec. 7(P)(1)
Oversight Dept.: HRD, CTR
Payment: PY, EFT
Tax Forms: W-2

A90 OPERATING TRANSFER - State Employee Compensation.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Dept.: CTR
Payment: OT (Use restricted to CTR)
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY BB. EMPLOYEE RELATED EXPENSES

This subsidiary includes reimbursements to employees for job related expenses only and payments on behalf of employees for job related activities, with the exception of pension and insurance related payments, (See Subsidiary DD). Payments must relate directly to employees for job related activities. **The employee file on MMARS (EMPL) must be used for all payments to state employees.**

B01 OUT OF STATE TRAVEL - OTHER - Approved employee travel expenses. For use when destination is outside the Commonwealth of Massachusetts. For all expenses, except airfare and hotel/lodging.

Legal Authority: M.G.L. c. 7, §§27A, 28; M.G.L. c. 30, §25, §25B; 801 CMR 7.00; A&F-8; Collective Bargaining Agreements
Oversight Dept.: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO, PV, RA/EA
Tax Forms: None

BB1 OUT OF STATE TRAVEL - AIRFARE - Approved employee airfare expenses. For use when destination is outside the Commonwealth of Massachusetts.

Legal Authority: M.G.L. c. 7, §§27A, 28; M.G.L. c. 30, §25, §25B; 801 CMR 7.00; A&F-8; Collective Bargaining Agreements
Oversight Dept.: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO, PV, RA/EA
Tax Forms: None

B1B OUT OF STATE TRAVEL - HOTEL/LODGING - Approved employee hotel/lodging expenses. For use when destination is outside the Commonwealth of Massachusetts.

Legal Authority: M.G.L. c. 7, §§27A, 28; M.G.L. c. 30, §25B; 801 CMR 7.00, A&F-8; Collective Bargaining Agreements
Oversight Dept.: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO, PV, RA/EA
Tax Forms: None

B02 IN-STATE TRAVEL - Approved employee travel expenses. For use when travel is restricted to within the Commonwealth of Massachusetts.

Legal Authority: M.G.L. c. 7, §§27A, 28; M.G.L. c. 30, §25, §25B; 801 CMR 7.00; A&F-8; Collective Bargaining Agreements
Oversight Dept.: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

B03 OVERTIME MEALS - Reimbursement or payment for meal charges arising from overtime work only.

Legal Authority: M.G.L. c. 7, §28; Collective Bargaining Agreements
Oversight Dept.: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

B04 JOB RELATED TUITION - Payment for tuition and/or tuition related expenses when authorized by a collective bargaining agreement, an Executive Order, an A&F Memorandum, a Human Resources Division Policy or a Non-Executive Educational Policy. All reimbursements and tuition payments are job related.

Legal Authority: M.G.L. c.30, §46H; M.G.L. c 7, §28; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

BB4 JOB RELATED TUITION, GRADUATE EDUCATION - Payment for graduate education tuition and/or tuition related expenses when authorized by collective bargaining agreement, an Executive Order, an A&F Memorandum a Human Resource Division Policy or a Non-Executive Educational Policy. All reimbursements and graduate tuition payments are job related.

Legal Authority: M.G.L. c.30, §46H; M.G.L. c 7, §28; Collective Bargaining Agreements
Oversight Dept.: HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

B05 CONFERENCE, TRAINING AND REGISTRATION - Reimbursement or payment for registration fees for conferences or training.

Legal Authority: M.G.L. c. 7, §28A; M.G.L. 30, §45; Authorizing Legislation; 801 CMR 7.00; 815 CMR 6.00
Oversight Dept.: ANF, HRD, OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT, IE/IV
Tax Forms: None

B06 MEMBERSHIP DUES AND LICENSING FEES - Reimbursement or payment for membership in professional associations or license fees.

Legal Authority: Collective Bargaining Agreements; Authorizing Legislation; 815 CMR 6.00
Oversight Dept.: REG, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT, IE/IV
Tax Forms: None

B07 HOUSING AND TANGIBLE ASSET ALLOWANCES - Expenditures for housing, in lieu of housing, and in addition to housing, granted to employees as authorized. Payments for equipment and other assets when use and ownership is transferred to the employee. *Comments:* Payments must be made directly to employees.

Legal Authority: Collective Bargaining Agreements; Trustee Agreements
Oversight Dept.: RGT/CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: W-2

B08 CLOTHING ALLOWANCES - Reimbursement or payment for the purchase or cleaning of work-related clothing.

Legal Authority: Collective Bargaining Agreements
Oversight Dept.: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

B09 EMPLOYEE RECOGNITION - Chargebacks and payments related to employee recognition and appreciation. For payments directly to employees, see A14. **Comments:** Includes interdepartmental chargeback expenses related to the annual Pride and Performance ceremonies.

Legal Authority: Authorizing Legislation; Collective Bargaining Agreements; 815 CMR 6.00
Oversight Dept.: ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, IE/IV, EFT
Tax Forms: None

B10 EXIGENT JOB-RELATED EXPENSES - Reimbursements to employees for normal business expenses, which require an immediate payment so that a Department may perform its mission, or for job related expenses that cannot be paid for in a conventional manner. **Comments:** Reimbursements must be less than \$100.

Legal Authority: Appropriation Act; Authorizing Legislation
Oversight Dept.: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

B90 OPERATING TRANSFER - Employee Related Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Dept.: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY CC. SPECIAL EMPLOYEES/CONTRACTED SERVICES

This subsidiary includes payments to individuals who are employed through contracts, as opposed to authorized positions, which are paid through Subsidiary AA. Special employees/contracted services are generally not eligible for benefits. Service Contract procurements must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. State employees may not be reimbursed through this subsidiary.

C01 CONTRACTED FACULTY - Individuals who fulfill teaching responsibilities in institutions of Higher Education.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; Collective Bargaining Agreements
Oversight Department: RGT, CTR
Pre/Encumb/Payment: SC/CP, PY (Fund 900), EFT (Use restricted to Higher Education Departments only)
Tax Forms: W-2

C02 CONTRACTED ADVISORY BOARD/COMMISSION MEMBERS - Wages and/or stipends paid to individuals serving on commissions and/or boards. For reimbursement only refer to C98. If there is an authorized position, these individuals must be paid from A05. Also includes necessary costs to enable Board/Commission members to serve.

Legal Authority: Appropriation Act; Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Copy of Authorizing Legislation; Copy of Appointment Letter with Relevant Supporting Documentation
Pre/Encumb/Payment: SC/CP, PY (Fund 900), EFT
Tax Forms: W-2

C04 CONTRACTED SEASONAL EMPLOYEES - Individuals who provide services on a temporary basis during periods of the year in which Departmental activity increases. **These services must be legislatively authorized.**

Legal Authority: Authorizing Legislation; Appropriation Act; M.G.L. c. 31, §§1, 31, 32, 48
Oversight Department: HRD, CTR
Agreement Type: Copy of Authorizing Legislation with Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/CP, PY (Fund 900), EFT
Tax Forms: W-2

C05 CONTRACTED STUDENT INTERNS - High school, college and graduate level students, including law clerks and legal interns currently enrolled in classes or on vacation who assist in the administration of Departmental tasks. **Comments:** Rates are established by HRD. The number of hours worked is limited during the school year for high school students. See J32 for Paralegal Services and J46 for Temporary Help Services.

Legal Authority: 801 CMR 21.00; M.G.L. c. 149; HRD Memo re: Student Intern Pay Rate Schedule
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/CP, PY (Fund 900), EFT
Tax Forms: W-2

C06 CONTRACTED TEACHING ASSISTANTS, RESEARCH ASSISTANTS, MEDICAL AND NURSING STUDENTS - Graduate students who, participate regularly in practicum training or assist in classroom instruction.

Legal Authority: M.G.L. c. 15A; M.G.L. 75, M.G.L. c. 111; M.G.L. c.123; M.G.L. c. 123B
Oversight Department: RGT, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Pre/Encumb/Payment: SC/CP, PY (Fund 900), EFT
Tax Forms: W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

C08 CONTRACTED PROFESSIONAL INTERNSHIPS - Payments to individuals undergoing supervised post-graduate, practical or specialized training, e.g., judicial clerkships and medical residencies.

Legal Authority: 801 CMR 21.00; M.G.L. c. 149
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/CP, PY (Fund 900), EFT
Tax Forms: W-2

C09 SALARIES PAID TO HIGHER EDUCATION CONTRACT EMPLOYEES PAID FROM FUND 900 (CASH WITH CAMPUS) THAT ARE NOT CATEGORIZED IN ANY OTHER CC SUBSIDIARY OBJECT CODE – Salaries paid in this object code will be processed through PCRS for fund sufficiency and would not need to reference a Service Contract approved in MMARS. Higher Education Departments are required to sign a contract with each contract employee paid from this object code and retain in-house for future reference and audit trail.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75
Oversight Department: RGT, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PY (Fund 900); EFT
Tax Forms: W-2

C90 OPERATING TRANSFER - Special Employees/Contracted Services

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

C98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR SPECIAL EMPLOYEES/CONTRACTED SERVICES - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY DD. PENSION AND INSURANCE-RELATED EXPENDITURES

This subsidiary includes pension and insurance related expenditures for former and current employees and beneficiaries. Most Departments will use only the "chargeback" object codes: D11, D13, D15, D18 and D21. Service Contract procurements must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook.

D01 RETIREMENT ALLOWANCES - Payments to veterans, public safety officers, and others covered under Massachusetts General Laws c. 32. Restricted to the Department of the State Treasurer (TRE), Metropolitan District Commission (MDC), and Commission on Veterans Services (VET).

Legal Authority: M.G.L. c. 32
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Invoice Warrant (Use restricted to TRE)
Tax Forms: 1099(R)

D02 RETIREMENT SETTLEMENT (TEACHERS) - Lump sum payments from the Teacher's Retirement Board (TRB) Annuity Account upon death, transfer or termination of a teacher.

Legal Authority: M.G.L. c. 32; M.G.L. c 15, §16
Oversight Department: TRB
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Invoice Warrant (Use restricted to TRB)
Tax Forms: 1099(R)

D03 RETIREMENT SETTLEMENT (STATE EMPLOYEES) - Lump sum payments from the State Employees Retirement Board Annuity Account upon death, transfer or termination of a state employee.

Legal Authority: M.G.L. c. 32
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Invoice Warrant (Use restricted to TRE)
Tax Forms: 1099(R)

D04 RETIREMENT ALLOWANCE (TEACHERS) - Monthly payments from the Teacher's Retirement Board (TRB) Pension Account and from the Teacher's Retirement Board Annuity Account to retired teachers.

Legal Authority: M.G.L. c. 32
Oversight Department: TRB
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Invoice Warrant (Use restricted to TRB)
Tax Forms: 1099(R)

D05 RETIREMENT ALLOWANCE (STATE EMPLOYEES) - Monthly payments from the State Employees Pension Account and payment from the State Treasurer's Retirement Board Annuity Account to retired state employees.

Legal Authority: M.G.L. c. 32
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Invoice Warrant (Use restricted to TRE)
Tax Forms: 1099(R)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

D06 EMPLOYEE HEALTH AND LIFE INSURANCE - Payments by the Commonwealth's Group Insurance Commission (GIC) to carriers providing life and health insurance.

Legal Authority: 801 CMR 21.00; M.G.L. c. 32A; M.G.L. c. 32B; M.G.L. c. 176G, §11
Oversight Department: ANF, GIC, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT (Use restricted to GIC)
Tax Forms: None

D08 HEALTH AND WELFARE TRUST FUND - Payments in accordance with collective bargaining agreements that primarily fund dental and optical coverage for employees.

Legal Authority: M.G.L. c. 151D; Collective Bargaining Agreements
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to HRD)
Tax Forms: None

D09 FRINGE BENEFITS REIMBURSEMENT - Transfer of charges for pension and insurance related expenditures from federal grants, expendable trusts, capital accounts and all other non-budgetary accounts to centralized state administrative accounts.

Legal Authority: M.G.L. c. 29, §§6B and 5D
Oversight Department: CTR
Agreement Type: Approved Rate, Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR; system-generated OT at the close of an accounting period)
Tax Forms: None

D10 SURETY OF EMPLOYEES - Payments to insurance carriers providing insurance for employees and related expenses; includes bond payments to insurance carriers covering employees assigned to fiscal operations.

Legal Authority: M.G.L. c. 30, §§14 - 19
Oversight Department: CTR
Agreement Type: Fidelity Bond; Policy
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

D11 UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM CHARGEBACK - Payments by a Department for its portion of the Commonwealth's share of unemployment compensation. These payments are made to a Department legislatively authorized to collect such funds.

Legal Authority: M.G.L. c. 151A, §§48-57; 815 CMR 6.00; Appropriation Act
Oversight Department: ANF, DES, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

D12 UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM PAYMENT - Payments to the Department of Employment and Training (DES) for the Commonwealth's share of unemployment insurance.

Legal Authority: M.G.L. c. 151A, §§48-57; United States Public Law 94-444, §6
Oversight Department: ANF, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

Tax Forms: None

D13 MEDICARE CHARGEBACK - Payments to a Department legislatively authorized to collect the Commonwealth's matching portion of Medicare Tax.

Legal Authority: M.G.L. c. 118E; 815 CMR 6.00; Appropriation Act
Oversight Department: ANF, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

D14 MEDICARE TAX - Payments to the Federal Government for the Commonwealth's matching portion of Medicare Tax.

Legal Authority: M.G.L. c. 118E; 815 CMR 6.00; COBRA 1985; United States Public Law 99-272; Consolidated Omnibus Budget Reconciliation Act of 1985
Oversight Department: TRE, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

D15 WORKERS' COMPENSATION CHARGEBACK - Payments to a Department legislatively authorized to collect the Department's share of Workers' Compensation charges.

Legal Authority: M.G.L. c. 152; 815 CMR 6.00; Appropriation Act
Oversight Department: HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

D16 WORKERS' COMPENSATION – Initial benefits paid directly to former or current state employees; includes lump sum settlements. For additional payments see D24.

Legal Authority: M.G.L. c. 152
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV (Use restricted to HRD)
Tax Forms: None

D17 MEDICAL EXPENSES - Payments for medical expenses to providers on behalf of former and current state employees. Includes review panels related to worker's compensation injuries or illnesses and employer mandated physicals. For contracted services for health/medical consultants, see H20.

Legal Authority: M.G.L. c.152
Oversight Department: HRD, PER, DIA
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

D18 UNIVERSAL HEALTH INSURANCE CHARGEBACK - Payments to a Department legislatively authorized to collect the universal health insurance contribution chargeback paid quarterly for employees.

Legal Authority: M.G.L. c. 32A; M.G.L. c. 151A; 815 CMR 6.00; Appropriation Act
Oversight Department: ANF, DES, CTR
Agreement Type: Relevant Supporting Documentation

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

Pre/Encumb/Payment: IE/IV
Tax Forms: None

D19 UNIVERSAL HEALTH INSURANCE PAYMENTS - Payments to the Department of Employment and Training (DES) for the Commonwealth's share of universal health care insurance.

Legal Authority: M.G.L. c.152; M.G.L. 32A
Oversight Department: ANF, DES, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

D20 PENSION AND INSURANCE RELATED EXPENDITURES - Payments to reimburse the Medicare transfer penalty that is assessed to Massachusetts Pensioners (Over Age 65) by the Federal Government.

Legal Authority: M.G.L. c. 32A
Oversight Department: ANF, GIC, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

D21 HEALTH INSURANCE COSTS OF EMPLOYEES ON LEAVE OF ABSENCE IN EXCESS OF ONE YEAR CHARGEBACK - Payments by a Department for its share of the health insurance costs incurred on behalf of any employees of that Department who are on leave of absence for a period of more than one year. These payments are made to a Department authorized to collect such funds.

Legal Authority: Appropriation Act; 815 CMR 6.00
Oversight Department: ANF, GIC, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

D23 GIC HEALTH CARE BUY-OUT - Payment of Group Insurance Commission (GIC) health care buy-out for qualified state employees, retirees and employees of certain governmental entities. **Comments:** Lump sum payments for employees expecting to receive compensation, in lieu of health insurance coverage, pursuant to a legislative initiative.

Legal Authority: M.G.L. c. 32A, §19
Oversight Department: GIC, ANF, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: RA/EA, PO/PV
Tax Forms: W-2

D24 WORKERS' COMPENSATION INVOICE WARRANT PAYMENT- Benefits paid directly to former or current state employees; including lump sum settlements. For initial payment see D16.

Legal Authority: M.G.L. c. 152
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/Invoice Warrant (Use restricted to HRD)
Tax Forms: None

D89 PAYROLL ADDITIVE - For federal highway billing only.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

Legal Authority: N/A
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Use restricted to the Massachusetts Highway Department (DPW)
Tax Forms: None

D90 OPERATING TRANSFER - Pension and Insurance Related Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

D99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c.29, §§20C, 29C; M.G.L. c. 7A, §5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation/Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY EE. ADMINISTRATIVE EXPENSES

This subsidiary includes administrative expenditures associated with Departmental operations. State employees may not be reimbursed through this subsidiary.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department's transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

E01 OFFICE AND ADMINISTRATIVE SUPPLIES - Consumable office, Micrographic and IT supplies, for example: writing materials, desk-top commodities, file folders, paper products, including photocopy paper, film, microfiche and microfilm. IT supplies such as continuous-feed paper, ribbons and disks and tape. For expenditures for furnishings or equipment, see subsidiaries FF or KK. For Purchase, Telp Lease-Purchase, Lease and Rental see Subsidiaries KK and LL. For Micrographic Services, see Subsidiary JJ.

Legal Authority:	M.G.L. c. 7, §22; M.G.L. c.29, §27B; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department:	ANF, OSD, ITD, CTR
Agreement Type:	Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment:	PG, PD, EDI, SP, PV, EFT, IE/IV
Tax Forms:	None

E02 PRINTING EXPENSES AND SUPPLIES - For example: printing, binding, photocopying, blueprinting, photography, copyrighting of printed materials (non-legal fees), official Department stationery, toner, developer, and ink. For payments to an authorized Department, see E04.

Legal Authority:	M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c. 5, §1; M.G.L. c.29, §28
Oversight Department:	ANF, OSD, CTR
Agreement Type:	Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment:	PG, PD, SP, PV, EFT
Tax Forms:	None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

E04 CENTRAL REPROGRAPHIC CHARGEBACK - Payments to a Department legislatively authorized to provide copying, printing, binding services, etc.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 815 CMR 6.00
Oversight Department: OSD, CTR
Agreement Type: Price Quotes
Pre/Encumb/Payment: IE/IV
Tax Forms: None

E05 POSTAGE CHARGEBACK - Payments to a Department legislatively authorized to provide postal services.

Legal Authority: Authorizing Legislation; M.G.L. c. 30, §§51 - 52; 815 CMR 6.00
Oversight Department: ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment: IE/IV
Tax Forms: None

E06 POSTAGE - Payments for stamps, parcel post charges, rental of post office boxes, postage for meter machines, overnight mail, express mail, etc. For postage chargebacks, see E05.

Legal Authority: Appropriation Act
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

E07 TELEPHONE CHARGEBACK - Payments to a Department legislatively authorized to collect Centrex charges, WATS or other telephone charges, including Wide Area Network Charges.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, §27B; 815 CMR 6.00
Oversight Department: ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment: IE/IV
Tax Forms: None

E08 TELECOMMUNICATIONS SERVICES VOICE - Payments to a telecommunications company for voice communications, including local, cellular, centrex, paging, Internet and long distance services. For telephone chargebacks, see E07. For telecommunications data services, see EE8. For Information Technology Equipment acquisition and leases, see Subsidiaries KK and LL.

Legal Authority: M.G.L. c. 7, §4A; M.G.L. c. 29, §27B
Oversight Department: ANF, ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

EE8 TELECOMMUNICATION SERVICES DATA - Payments to a telecommunications company for data lines or leased lines. For telephone chargebacks, see E07. For telecommunications voice services, see E08. For Information Technology (IT) Equipment acquisition and leases, see Subsidiaries KK and LL.

Legal Authority: M.G.L. c. 7, §4A; M.G.L. c. 29, §27B
Oversight Department: ANF, ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

E09 SOFTWARE AND INFORMATION TECHNOLOGY LICENSES - IT software (personal computer to mainframe) and requisite licenses, annual fees and upgrades to current software. For software maintenance costs, see L41.

Legal Authority: M.G.L. c. 29, §27B; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, EDI, SP, PV, EFT
Tax Forms: None

E10 INFORMATION TECHNOLOGY CHARGEBACK - Payments to a Department legislatively authorized to provide data processing services.

Legal Authority: Authorizing Legislation; M.G.L. c 7, §4A; M.G.L. c. 29, §27B; 815 CMR 6.00
Oversight Department: ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment: IE/IV
Tax Forms: None

E12 SUBSCRIPTIONS AND MEMBERSHIPS - Payments for periodicals, newspapers, law books, journals, CD-ROM subscriptions and other network or on-line or dial up services. Payments for memberships must be incurred by a Department only. Includes payments to an authorized chargeback Department that is legislatively authorized to provide these commodities and services. (For membership in professional organizations, see B06.)

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT, IE/IV
Tax Forms: 1099(MISC)

E13 ADVERTISING EXPENSES - Costs of advertising in newspapers or on radio and television. For the services of advertising agencies, see H04.

Legal Authority: Appropriation Act
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(MISC)

E14 EXHIBITS/DISPLAYS - Payments for the purchase of exhibits/displays for promotional and safety demonstrations, souvenirs, flags, banners, badges, tags, license plates, etc. For costs of preparing design, see H08.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

E15 BOTTLED WATER - Includes the purchase of bottled water and the incidental rental costs of the equipment. For water use charges, see G08.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

E16 EXPENDITURE REIMBURSEMENT INDIRECT COST - Transfer of expenditures from federal grants, expendable trusts, and all other non-budgetary accounts to centralized administrative accounts. **Comments:** Restricted to a system-generated OT transaction at the close of an accounting period.

Legal Authority: M.G.L. c. 29, §§6B and 5D; A&F-3; 815 CMR 6.00
Oversight Department: ANF, CTR
Agreement Type: Approved Rate
Pre/Encumb/Payment: OT, IE/IV (Use restricted to CTR)
Tax Forms: None

E17 NON-TORT DAMAGE CLAIMS, SETTLEMENTS AND JUDGMENTS - Non-salary (non-M.G.L. c.258 “Tort”) related payments as a result of court judgment, arbitration, or settlement. Such payments are subject to tax reporting. Requires approval of documents by CTR's General Counsel if payment is not statutorily authorized from Department’s current appropriations. See A11 for salary-related settlement and judgment payments to current and former state employees. See E29 for all interest payments. See E32 for non-salary-related M.G.L. c.258 settlements and judgments. See N28 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: 815 CMR 5.00; Settlement or Judgment
Oversight Department: AGO, ANF, CTR
Agreement Type: Certified Settlement or Judgment; Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099 (MISC)

E18 STATE SINGLE AUDIT CHARGEBACK - Payments to a Department legislatively authorized to provide single audit services.

Legal Authority: Authorizing Legislation; M.G.L. c. 7A, §12; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

E19 FEES, FINES, LICENSES AND PERMITS - Payments for charges incurred by a Department only, NOT by individuals or state employees. Includes payments for Department toll card usage and includes filing fees. Also includes chargeback payments to a Department legislatively authorized to collect fees, fines, and provide licenses and permits. For employee reimbursements see, B10.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: Authorized Departments, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT, IE/IV
Tax Forms: None

E20 MOTOR VEHICLE CHARGEBACK - Payments to a Department legislatively authorized to provide or rent motorized vehicles to Departments. See E26 for motor vehicle equipment maintenance and repair chargeback.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 815 CMR 6.00
Oversight Department: OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

E21 CONFIDENTIAL INVESTIGATIONS EXPENSES - Payments or reimbursements for expenses incurred while performing confidential investigations. See J23 for Investigator Services.

Legal Authority: Authorizing Legislation; M.G.L. c.12; M.G.L. c.22C
Oversight Department: AGO, District Attorneys, POL, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT, RA/EA (Use restricted to AGO, District Attorneys and POL)
Tax Forms: None

E22 TEMPORARY USE OF SPACE, CONFERENCES AND CONFERENCE INCIDENTALS - Payments for temporary use of space, Department conferences, meals, light refreshments, and incidental conference expenses for Departmental meetings. Temporary use of space is the occupancy of space on a one-time basis or at the same location on repeated days for conferences, training sessions, examinations, and other Department-related activities for a period which cannot exceed thirty (30) separate days or events. For other expenses relating to a conference, see the appropriate subsidiaries.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT, IE/IV
Tax Forms: 1099 (MISC)

E23 SALES TAX - Payments for a tax levied on the sale of commodities and services that is usually a percentage of the purchase price and collected by the seller. This object code is limited to Higher Education Departments only. For municipal taxes, see F22. **Comments:** Departments must have statutory authority for the use of this object code.

Legal Authority: Authorizing Legislation
Oversight Department: RGT, DOR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to Higher Education Departments only)
Tax Forms: None

E24 DONATIONS/MEMORIALS - Payments for donations or memorials. This object code is limited to Higher Education Departments for non-appropriated funds only.

Legal Authority: Authorizing Trusts
Oversight Department: RGT
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV (Use restricted to Higher Education Departments only)
Tax Forms: None

E25 FREIGHT/SHIPPING CHARGES FOR SURPLUS PROPERTY - Payments for the Commonwealth federal surplus property program and other federal programs.

Legal Authority: Appropriation Act
Oversight Department: OSD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

E26 MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR CHARGEBACK - Payments to a Department legislatively authorized to provide central billing for motorized vehicle maintenance equipment and repair. See E20 motor vehicle chargeback for rental of motor vehicles. See L44 for payments to vendors for motorized vehicle chargeback for rental of motor vehicles.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 815 CMR 6.00; Appropriation Act
Oversight Department: OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

E27 PRIOR YEAR DEFICIENCY CHARGEBACK - Payments to a Department legislatively authorized to provide central payment of prior year deficiencies in certain appropriations.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

E29 LATE PAYMENT INTEREST ON SETTLEMENTS OR JUDGMENTS - Statutorily mandated interest payments on settlements or judgments. See A11 for salary-related settlement and judgment payments to current and former state employees. See E17 and E32 for non-salary related settlements and judgments. See N28, N95 or N96 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: Judgment/Court Order; Approved Settlement Agreement
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PV
Tax Forms: 1099(INT)

E30 CREDIT CARD PURCHASES - For payments to the approved Commonwealth Credit Card Contractor for “petty cash” and “incidental purchase” items authorized to be purchased using a Commonwealth Credit Card issued to eligible Departments in accordance with the credit card policy issued by CTR and OSD. Items purchased may be those authorized by the Department Head for Commonwealth business only. For non-Credit Card purchases, see appropriate subsidiaries.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: OSD, CTR
Agreement Type: Credit Card application and approval as eligible Department
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

E31 CREDIT CARD PURCHASES FINANCE CHARGES - For finance charges associated with the use of approved Commonwealth Credit Card Contractor payments only.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

E32 TORT CLAIM SETTLEMENTS AND JUDGMENTS AND CHARGEBACK – M.G.L. c.258 “Tort” court judgments and settlements. Such payments are subject to tax reporting. Requires approval of documents by CTR’s General Counsel if payment is not statutorily authorized from Department's current appropriations. Includes Liability Management and Reduction Fund (LMRF) chargeback to departments made by CTR. See A11 for salary-related settlement and judgment payments to current and former state employees. See E17 for Non-Tort Damage Claims, Settlements and Judgments. See E29 for all interest payments. See N28 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: M.G.L. c. 258; 815 CMR 5.00; Settlement or Judgment
Oversight Department: AGO, ANF, CTR
Agreement Type: Certified Settlement or Judgment; Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, IE/IV, EFT
Tax Forms: 1099 (MISC)

E90 OPERATING TRANSFER - Administrative Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT, IE/IV (Use restricted to CTR)
Tax Forms: None

E99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c. 29, §§20C, 29C; M.G.L. c. 7A, §5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation/Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY FF. FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES

This subsidiary includes the cost of supplies required for operating state facilities including: historical sites, state parks, recreational facilities, state maintained buildings and facilities which provide educational, medical, social, rehabilitative, or protective services to persons who are in the care and/or custody of the Commonwealth. For day-to-day administrative expenses, see Subsidiary EE. For rent and energy costs, see Subsidiary GG.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department's transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

F01 FOOD, BEVERAGES AND PRESERVATION - Food, beverages, supplements, and the products associated with storage of such items. For food services, see J56.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F03 KITCHEN AND DINING SUPPLIES - For example: glassware, flatware, utensils and trays.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F04 DRUGS - Medicines or pharmaceuticals.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

F05 LABORATORY SUPPLIES - For example: chemicals, testing materials and protective gear. For outside laboratory services, see J25.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F06 MEDICAL AND SURGICAL SUPPLIES - For example: surgical instruments, first aid supplies, and medical gases.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F07 PERSONAL MEDICAL ITEMS AND PROSTHETICS - Medically related items, for example: artificial limbs, eye glasses, hearing aids and dentures.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F08 TOILETRIES AND PERSONAL SUPPLIES - Personal hygiene supplies, for example: razors, toothbrushes and deodorant.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F09 CLOTHING AND FOOTWEAR - For example: articles of wearing apparel, shoes and boots.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F10 FACILITY FURNISHINGS - For example: bedding, linens, blankets, window coverings, and area rugs. For carpeting, see F26.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

F11 LAUNDRY AND CLEANING SUPPLIES - Items necessary for operating a laundry or associated with the cleaning of state property, for example: brooms, brushes, mops, pails, polishes, soaps, dishwashing supplies, paper supplies, and garbage supplies. For expenditures for outside laundry services, see J27. For cleaning services, see J09.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F13 FARM AND/OR GARDEN EXPENSES AND SUPPLIES - Items used in connection with farming and/or gardening operations, for example: stable and barn supplies and livestock feed, fertilizers, pesticides, tree seedlings, etc. For equipment, repairs and repair parts, see subsidiaries KK or LL.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F16 LIBRARY AND TEACHING SUPPLIES AND MATERIALS - Items used in a library or teaching setting, for example: books, educational supplies and chalkboards.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F18 RECREATION, RELIGIOUS AND SOCIAL SUPPLIES AND MATERIALS - Items for the operation of recreational facilities and for religious and social functions for residents and students.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F19 MANUFACTURING SUPPLIES AND MATERIALS - For example: gloves and safety glasses. For raw materials, see F20.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F20 RAW MATERIALS FOR MANUFACTURE - Materials used in manufacturing, for example: wood, metals, plastic and cloth.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

F21 NAVIGATIONAL AND NAUTICAL SUPPLIES - Marine supplies, for example: life preservers, lines, anchors and depth finders.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F22 MUNICIPAL TAXES - Payment of municipal taxes. For sales tax, see E23.

Legal Authority: M.G.L. c. 58-65C
Oversight Department: DOR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

F23 MAINTENANCE OF STATE OFFICE BUILDING CHARGEBACK - Payments to a Department legislatively authorized to provide moving, renovation, and electrical work.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: IE/IV
Tax Forms: None

F25 MAINTENANCE AND REPAIR TOOLS AND SUPPLIES - For example: hardware, plumbing, electrical supplies, motor vehicle parts, small tools, groundskeeping tools, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, EDI, SP, PV, EFT
Tax Forms: None

F26 FLOOR COVERINGS - For example: wall-to-wall carpet and tiles. For area rugs, see F10.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F27 LAW ENFORCEMENT AND SECURITY SUPPLIES - For example: ammunition, badges, handcuffs, etc. For law enforcement equipment, see Subsidiaries KK or LL.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

F28 WHOLESALE SUPPLIES - Items purchased for the purpose of resale at Departmental retail establishments. Includes surplus property.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

F90 OPERATING TRANSFER - Facility Operational Supplies and Related Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

F99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c. 29, §§20C, 29C; M.G.L. c. 7A, §5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY GG. ENERGY COSTS AND SPACE RENTAL EXPENSES

This subsidiary includes expenditures for plant operations, space rentals, utilities and vehicle fuel.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department's transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

G01 SPACE RENTAL - For the costs of rental of buildings, office space, land and garages. *Comments:* All space rentals must receive prior written approval from the Division of Capital Asset Management and Maintenance (DCP). Recurring payments are required for all space rentals. For temporary space rentals, see E22. See DCP's Real Property Leasing and State Office Planning Manual for further guidance.

Legal Authority: M.G.L. c. 7, §40E-40L; M.G.L. c. 29A, §4; 815 CMR 6.00
Oversight Department: DCP, CTR
Agreement Type: Lease
Pre/Encumb/Payment: LO/RECURRING PV, EFT, IE/IV
Tax Forms: 1099(MISC)

G03 ELECTRICITY - Electric power supply and costs associated with electricity distribution. For natural gas, see G11.

Legal Authority: Appropriation Act
Oversight Department: OSD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

G04 VEHICLE FUEL CHARGEBACK - Payments to Departments authorized to provide vehicle fuel or centralized billing for vehicle fuel.

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 6.00
Oversight Department: OSD, DPW, MDC, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment: IE/IV
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

G05 FUEL FOR VEHICLES - Payments for gasoline and diesel fuel for vehicles, airplanes and ships. For vehicle fuel chargebacks, see G04.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00.
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

G06 FUEL FOR BUILDINGS - Fuel required to produce heat, light, steam and power. For fuel for vehicles, see G05 for electricity, see G03; for natural gas, see G11.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

G07 HEATING AND AIR CONDITIONING, WATER TREATMENT, CHEMICALS AND SUPPLIES - For example: filters, and boiler treatment chemicals (caustic soda, calcium chloride, freon, chlorine, etc.).

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

G08 SEWAGE DISPOSAL AND WATER - Water use expenses and sewage disposal, including bills and services. For bottled water, see E15.

Legal Authority: Appropriation Act
Oversight Department: N/A
Agreement Type: Unit Pricing
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

G09 SPACE USE EXPENDITURE REIMBURSEMENT - Transfer of expenditures from federal grants and trusts.
Comments: Recovery of the assessment for space use when mandated by a federal program.

Legal Authority: M.G.L. c. 29, §6B; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Approved Federal Rate
Pre/Encumb/Payment: IE/IV(Use restricted to CTR)
Tax Forms: None

G10 ENERGY SAVINGS - Payments pursuant to Energy Management Service Contracts (Shared Savings Agreements) procured through the Division of Capital Asset Management and Maintenance (DCP) on behalf of Departments. Payments may be based upon either a percentage of the energy cost savings achieved through these services or lease payments associated with implementing conservation measures, see L03. Also includes payments to Departments authorized to collect funds for savings from utility audits.

Legal Authority: M.G.L. c. 7, §§43F, 43F½; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, DCP, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

G11 NATURAL GAS - Natural gas supply and associated natural gas distribution costs. For bottled gas, see G06; for electricity, see G03.

Legal Authority: Appropriation Act
Oversight Department: CTR, OSD
Agreement Type: Unit Pricing
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

G90 OPERATING TRANSFER - Energy Costs and Space Rental Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

G97 LATE PENALTY INTEREST FOR UTILITIES - Penalty interest for late payments.

Legal Authority: M.G.L. c. 164, §94D
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

G99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c. 29; §§20C, 29C; M.G.L. c. 7A, §5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY HH. CONSULTANT SERVICE CONTRACTS

This subsidiary includes expenditures for temporary professional services for specific projects during defined time periods. Services are specialized and are not ordinarily provided by, or available from, state employees. Consultant Contractors (Independent Contractors and Contract Employees) provide advice, develop programs, and provide other services. Consultants do not provide direct services to clients. (For example: under this subsidiary a Department may contract with a physician to review case files and give expert medical advice that will enable employees to develop comprehensive treatment plans. The physician would not, however, treat clients. For direct client services, see Subsidiary MM). The use of the term "persons" includes firms or companies, as well as individuals. State employees may not be reimbursed through this subsidiary.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs. **Please note Departments subject to M.G.L. c. 29, §29A, must comply with 801 CMR 21.00, the Service Request (SR), and the Commonwealth Terms and Conditions/Standard Contract Form. All other Departments are encouraged to use the Commonwealth Terms and Conditions/Standard Contract Form.**

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. **Incidental Purchases in this subsidiary which are governed by M.G.L. c. 29, §29A and exceed \$1,000, must use the SR/SC encumbrance and the Commonwealth Terms and Conditions/Standard Contract Form.** Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department's transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

H01 ACCOUNTANTS - Persons who keep books or accounts, or design and control systems of accounting.

<i>Legal Authority:</i>	M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
<i>Oversight Department:</i>	ANF, HRD, OSD, CTR
<i>Agreement Type:</i>	Commonwealth Terms and Conditions/Standard Contract Form
<i>Pre/Encumb/Payment:</i>	SR/SC/PV, CP, EFT
<i>Tax Forms:</i>	1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

H02 ACTUARIES/STATISTICIANS - Persons who compile statistical data and prepare statistical reports.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H03 INFORMATION TECHNOLOGY PROFESSIONALS - Information Technology consultants who develop computer systems programs or who instruct, advise, or train persons in the application of computer programs. Includes systems analysts, programmers and experts who assist Departments at hearings before a telecommunications regulatory agency or consultants with special expertise in networking, planning, design and PBX design. For data processing entry, see J46.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, HRD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC, EDI, PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H04 ADVERTISING AGENCY/MEDIA CONSULTANTS - Persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media. For the costs of placing an advertisement, e.g., newspaper notices of competitive procurements, see E13.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H05 ARBITRATORS/MEDIATORS/DISPUTE RESOLUTION SERVICES - Persons who provide impartial mediators (“neutrals”) and arbitrators to resolve disputes or provide other alternative forms of dispute resolution services in lieu of litigation. Includes the costs of negotiation skills training for Department personnel and the Alternative Dispute Resolution Chargeback offered by Massachusetts Office of Dispute Resolution (ANF).

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c. 7, §51; 815 CMR 6.00
Oversight Department: ANF, OSD, HRD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT, IE/IV
Tax Forms: 1099(MISC), W-2

H06 ARCHITECTS/LANDSCAPE DESIGNERS/SPACE PLANNERS - Persons who design the exterior or interior of a building or structure for decorative or functional development, preservation or improvements to grounds. For groundskeeping or other grounds maintenance services, see J43.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

H08 ARTISTS/GRAPHIC DESIGNERS - Persons who are commissioned to create or design visual representations or layouts in graphic, electronic or audio form based upon specifications. See J04 for payments to artists who sell artwork for educational or exhibition purposes, e.g., prints, murals, films, paintings, etc. See H04 if artwork or graphic designs are included within an advertising or media campaign.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H09 ATTORNEYS/LEGAL SERVICES - Individuals and firms who represent the state in legal matters. For construction project related legal services, see N03. Executed contracts for legal services require secretariat approval and sign-off by the Attorney General's Office (AGO) prior to the start of services.

Legal Authority: M.G.L. c. 12, §3; M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, AGO, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H10 AUDITORS/AUDIT SERVICES - Persons who examine and render opinions regarding financial accounts, accounting systems or contract compliance.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H11 ECONOMISTS - Persons who offer managerial expertise in fiscal or budgetary matters. Includes services to provide advice or recommendations concerning market analysis and projections for future market trends in areas of economic and business development, investments and economic forecasting.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H12 ENGINEERS - Persons who offer mechanical, electrical, or other engineering expertise, designs and services. See N08 for engineering services involving vertical and/or horizontal construction projects.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H13 EXAM DEVELOPERS - Persons who develop examinations, testing mechanisms and materials used in testing.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H14 HEALTH AND SAFETY EXPERTS - Persons who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards which have caused or may cause health or safety risks.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H15 HONORARIA FOR VISITING SPEAKERS/LECTURERS - For services related to a speaking or lecturing engagement. This may be a flat rate, which includes travel-related expenses. If the fee excludes travel expenses, see H98.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c. 15A; M.G.L. c. 75.
Oversight Department: ANF, HRD, RGT, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H16 RESEARCHERS - Persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a Department. Includes services by sociologists, social scientists, genealogists and archaeologists. See H25 for scientific research and experimentation; for court related investigations and research, see J13.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H17 LABOR NEGOTIATORS - Persons who negotiate labor agreements, disputes, etc.

Legal Authority: M.G.L. c. 15A; M.G.L. 75; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00;
Oversight Department: RGT, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form (Use restricted to Higher Education or Non-Executive Departments)
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H19 MANAGEMENT CONSULTANTS - Persons who provide management expertise and advice based upon market analysis, strategic planning or other management tools.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

H20 HEALTH/MEDICAL CONSULTANTS - Persons who provide advice and recommendations concerning medical issues and policies, e.g., optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, etc. This includes consultations, evaluations and coordination of services rendered by medical, health care professionals or providers. Includes health care and rehabilitation. For medical-related services for animals, see J52; for employer-mandated physicals, see D17; for direct medical services to clients, see MM1 and/or MM3.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, HCF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6], W-2

H21 PERSONNEL PLACEMENT CONSULTANTS (RECRUITERS) - Persons who recruit or find placement for individuals.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H22 PLANNERS - Persons who research, develop, and provide a course of action, methodology, policy or other plan. See H06 for space planners or landscape designers. See H08 for artists and graphic designers.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H23 PROGRAM COORDINATORS - Persons who design, evaluate, coordinate, or implement programs, conferences, exhibitions or who establish criteria for the purchase of an outside program.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H25 SCIENTISTS - Persons who conduct or perform scientific research and development through observation, study, experiments and other scientific projects; including knowledge of nature or physical phenomena. Includes chemists, biochemists, biotechnicians, biologists, biogeologists, etc. For policy planners, see H22; for social science research, see H16; for coroners and pathologists, see J12.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

H28 WRITERS - Persons who research, develop and draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications. See H04 if services are included in an advertising or media campaign.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H30 PERFORMERS/ACTORS - Professional actors and performers who provide entertainment, voice-overs, or other representations, re-enactments or presentations. See H04 if services are included within an advertising or media campaign.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H32 LAND APPRAISERS - Persons who set the value of a piece of land or other real property interests. For construction projects, see N04; for appraisers not relating to land, see J03.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

H90 OPERATING TRANSFER - Consultant Service Contracts.

Legal Authority: Authorizing Legislation; 815 CMR 6.00; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

H98 REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR CONSULTANT SERVICES - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, EFT
Tax Forms: None

H99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c. 29, §§20C, 29C; M.G.L. c. 7A, §5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY JJ. OPERATIONAL SERVICES

This subsidiary includes expenditures for the routine operation of Departments. Services are provided by Contractors (Independent Contractors, Contracted Employees), except when otherwise authorized by statute or regulation. "Operational Services" are part of the daily activities of the Department. The use of the term "persons" includes firms as well as individuals. State employees may not be reimbursed through this subsidiary.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department's transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

J01 ACCREDITATION REVIEW COSTS - Costs associated with accreditation review of facilities and programs by professional accreditation standards boards.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR, DOE, RGT
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J04 ART MODELS/ARTWORK - Persons who serve as the subject for an artist or photographer. Includes payments to artists for artwork used for educational and/or exhibition purposes e.g., print, photographs, murals, sculptures, paintings, etc. Also includes art purchases from independent art dealers/artists which may include: films, videos, slide sets, contemporary books and other works from selected artists. See F17 for art supplies for educational and teaching purposes.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

J05 ATHLETIC SERVICES - For example: officials, coaches, lifeguards, referees, trainers, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR, RGT
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J07 AUCTIONEERS/APPRAISERS - Agents who sell commodities or services at auction(s) and/or persons who estimate the worth of such. For land appraisers, see H32; for land appraisal conducted as part of a construction project, see N04.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J08 INFORMATION TECHNOLOGY CABLING - Cost of installing and maintaining IT and telecommunication cabling. Departments are strongly encouraged to consult with ITD and OSD prior to contracting.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EDI, EFT
Tax Forms: 1099(MISC)

J09 CLEANERS/JANITORS - Services to clean or maintain offices or properties.

Legal Authority: M.G.L. c. 149, §27H; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J10 FINANCIAL SERVICES - Cost of lock boxes, collection and billing agencies and other bank services. For contingent fee debt collection and revenue contracts, see T09 and/or T10. For auditors, see H10.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

J12 CORONERS AND PATHOLOGISTS - Persons who investigate and assist in investigating the causes and circumstances of death.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

J13 COURT INVESTIGATORS - Persons appointed by a judge to investigate matters pending before a court.

Legal Authority: Authorizing Legislation, Court Ordered
Oversight Department: Judiciary, District Attorneys, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J14 COURT REPORTERS/STENOGRAPHIC AND TRANSCRIPTION SERVICES - For the costs associated with stenographic or transcription services, including recording testimony or other audio communications in judicial proceedings, administrative hearings, depositions, public hearings, meetings or other proceedings through dictation, stenography, audio-recording or audiovisual recording and transcribing the communications into written transcripts or documents.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c. 221, §83, §88
Oversight Department: TRC, ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J16 EXAMINERS/MONITORS/GRADERS - Persons who administer, monitor or assess examinations.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J17 EXPERT WITNESSES - Fees for persons who testify before a judicial tribunal or other court, administrative or legislative forum, with particular expertise in, or knowledge of, the area of dispute or subject of testimony. Use J98 for reimbursements for travel and expenses for expert witnesses.

Legal Authority: M.G.L. c. 12, §3; Authorizing Legislation
Oversight Department: AGO, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J18 EXTERMINATORS/INTEGRATED PEST MANAGEMENT - Persons who provide pest control services to eliminate or protect against health, safety and property damage risks caused by insects, rodents, birds, reptiles or other animals.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c.132, §11; M.G.L. c.128 & c.129
Oversight Department: ANF, OSD, ENV, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J19 GUARDIANS AD LITEM - Special guardians appointed by a court, and financed by the Commonwealth, to act on behalf of a minor or incompetent individual.

Legal Authority: M.G.L. c. 119, §26; M.G.L. c. 19A, §20; M.G.L. c. 185, §40; M.G.L. c. 123; M.G.L. c. 201; M.G.L. c. 215; 56A; M.G.L. c. 40, §§8-10; Authorizing Legislation
Oversight Department: TRC, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation
Pre/Encumb/Payment: SC/PV, CP, EFT

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

J20 GUIDES - Persons who direct tours or provide professional guide services.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J21 HAZARDOUS WASTE REMOVAL SERVICES - Costs associated with the assessment, disposal and/or removal of hazardous waste not related to a construction project. This includes costs associated with the planning and designing of hazardous waste services. For non-hazardous waste removal, see J39. For construction related hazardous waste removal, see N14.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c.21E
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J22 CLIENT, PATIENT AND RESIDENT WAGES - Wages to residents of institutions and state-operated community programs.

Legal Authority: M.G.L. c. 127, §71; M.G.L. c. 123; §29; M.G.L. c. 6, §74
Oversight Department: EPS, ANF, CTR
Agreement Type: Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J23 INVESTIGATORS/INSPECTORS/REVIEWERS – Cost associated with official inquiries, inspections or reviews, including hearing officers. For medical reviews or consultations, see H20. For confidential investigations expenses, see E21.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J24 JURY AND WITNESS FEES - Costs involved with jury duty and lay witness fees. For expert witnesses, see J17.

Legal Authority: M.G.L. c. 262, §29; M.G.L. c. 234A
Oversight Department: TRC, SJC, CTR
Agreement Type: Evidence of Attendance; Relevant Supporting Documentation
Pre/Encumb/Payment: PO/RA/EA, Invoice Warrant (Use restricted to the Courts and the District Attorneys)
Tax Forms: 1099(MISC)

J25 LABORATORY AND PHARMACEUTICAL SERVICES - Experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HCF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

J27 LAUNDRY SERVICES - Costs of outside laundry services. For laundry supplies, see F11.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J28 LAW ENFORCEMENT - Costs associated with hiring local or state law enforcement officers. Includes the services of state law enforcement officers procured from a Department authorized to provide such services. The Commonwealth Terms and Conditions/Standard Contract Form is required for expenditures and details performed by non-state law enforcement officers. For security guard services, see J40.

Legal Authority: M.G.L. c. 149, §30C; 815 CMR 6.00
Oversight Department: EPS, POL, AGO, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, IE/IV, EFT
Tax Forms: 1099(MISC)

J29 MESSENGER/MAIL SERVICES - Persons who deliver communications, packages, or currency. This includes the costs of telephone answering services and those associated with mailing services, including sorting, stuffing, printing of labels and envelopes and transporting mailing materials to US Postal locations.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EDI, EFT
Tax Forms: 1099(MISC), W-2

J30 NATIONAL GUARD - Duty payments to members of the National Guard.

Legal Authority: M.G.L. c. 33
Oversight Department: MIL, CTR
Agreement Type: Record of Duty Roster
Pre/Encumb/Payment: SC, CP (Use restricted to MIL)
Tax Forms: W-2

J31 NOTARY PUBLIC - A public officer who attests to or certifies the authenticity of original documents, affidavits, depositions and protests of negotiable paper or certifies true attest copies of original documents and verifies the identification of persons executing documents in the notary's presence, including wills and contracts.

Legal Authority: M.G.L. c. 9, §15
Oversight Department: SEC, CTR
Agreement Type: Proof of Service
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(MISC)

J32 PARALEGALS - Persons with paralegal training certificate who provide legal assistance, research, document preparation, record management and other skills for Department staff attorneys. For law clerks or legal interns, see C05.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

J33 PHOTOGRAPHIC AND MICROGRAPHIC SERVICES - Persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See H04 for persons who develop photographic layouts, organize or develop video productions or other advertising and media programs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J36 PROCURING EVIDENCE/ POLYGRAPH EXAMINERS - Expenses for procuring or collating evidence or verification necessary for legal or administrative proceedings and/or persons who administer and/or interpret the results of polygraph examinations.

Legal Authority: M.G.L. c. 12
Oversight Department: AGO, District Attorneys, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV/RA/EA, EFT
Tax Forms: 1099(MISC)

J38 RELIGIOUS SERVICES - Persons who perform religious services.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J39 NON-HAZARDOUS WASTE REMOVAL SERVICES - Persons who remove and dispose of non-hazardous waste. For non-construction related hazardous waste removal, see J21. For construction related hazardous waste removal, see N14.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c. 16, §18 et.seq.;21C
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J40 SECURITY GUARD SERVICES - Persons who protect clients, workers and property. This includes overseeing the destruction of confidential records. For the costs associated with hiring local or state law enforcement officers, see J28.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J41 SHERIFFS, CONSTABLES AND PROCESS SERVERS - Persons who serve and deliver legal documents.

Legal Authority: M.G.L. c. 221, §75; M.G.L. c. 262
Oversight Department: CTR
Agreement Type: Proof of Service
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

J42 INTERPRETERS FOR THE DEAF - A nationally certified or state-screened person who interprets spoken English into American Sign Language (ASL) and ASL into English. Chargeback is available. For direct services to a client or patient, see Subsidiary MM.

Legal Authority: M.G.L. c. 6, §198; M.G.L. c. 221, §92A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, MCD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT, IE/IV
Tax Forms: 1099(MISC), W-2

J43 SNOW REMOVAL AND GROUNDSKEEPING SERVICES - Persons who remove snow or maintain grounds and perform other related duties. For the state highway snow removal programs, see N22. See F23 for Departments authorized to provide groundskeeping services. See H06 for landscape designers.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J44 SURVEYORS - Persons who survey. For surveying services relating to lateral projects, see N13.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J46 TEMPORARY HELP SERVICES - Persons who perform temporary general office work, for example: secretary, typist, receptionist, data entry, word processor, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J47 TITLE EXAMINERS - Persons who examine the record of title at the Registry of Deeds.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J50 INSTRUCTORS/LECTURERS/TRAINERS - Persons who provide instructional programs for Departmental staff or the public except that no expenditure shall be made for employee enrollment in course(s) from which participants would commonly receive college level credits toward a degree of higher learning. For training programs provided for Department clients, see M01, M03 or M04.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, HRD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

J51 TRANSLATORS/INTERPRETERS, FOREIGN LANGUAGE - Persons who translate oral or written words. For direct services to a client or patient, see M01 or M03.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J52 VETERINARY SERVICES - Persons who provide medical attention to animals. Includes breeding, lab testing and farrier services.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J54 WEATHER REPORTING SERVICES - Persons who provide weather forecasts and warnings.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J56 FOOD SERVICES - Persons who prepare and/or serve food.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J57 "WORK STUDY" - Payments to educational institutions that provide college students with part-time employment. This is the Department's share of the expense. For direct payments to individual students, see C05 or C08.

Legal Authority: M.G.L. c. 30, §60; M.G.L. c. 115A, §16-17; M.G.L. c. 15, §62
Oversight Department: RGT, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

J58 ARCHIVISTS/LIBRARIANS/RECORD MANAGERS - Persons who manage archives, and who provide services to libraries.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

J59 MOVERS - Persons who move office equipment and fixtures. For payments to Departments authorized to provide moving services, see F23.

Legal Authority: M.G.L. c. 149, §27G; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J60 LICENSED OR PROFESSIONAL TRADESPEOPLE - For example: plumbers, electricians, carpenters, locksmiths, etc.

Legal Authority: M.G.L. c. 141, 142, 143, 146, 149 c. 8, §4; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J61 PROPERTY MANAGEMENT – Persons responsible for management, maintenance and improvements of Commonwealth property; persons keeping a building, its infrastructure, and operational systems from deteriorating; includes all actions required to prevent a decline from the existing state or condition. For construction related property management, see Subsidiary NN.

Legal Authority: M.G.L. c. 149; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

J90 OPERATING TRANSFER - Operational Services.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

J98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR OPERATIONAL SERVICES

Authorizations for reimbursements are included in the Service Contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

J99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: 815 CMR 4.00; M.G.L. c. 29, §§20C and 29C; M.G.L. c. 7A, §5A
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY KK. EQUIPMENT PURCHASE

This subsidiary includes expenditures for the procurement and installation of equipment. See Subsidiary LL for Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair. Commodity and Service procurements must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments should refer to the Office of the Comptroller's "Fixed Asset Subsystem User Guide" for guidance on proper accounting and reporting of these types of acquisitions.

Commodity and Service Contract procurements must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs. State employees may not be reimbursed through this subsidiary.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department's transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

K01 INFORMATION TECHNOLOGY (IT) EQUIPMENT - Computer hardware, software, systems, peripherals, paging devices and telecommunication equipment. See L01 for TELP lease-purchase; L21 for rental or lease; L41 for maintenance and repair costs.

Legal Authority:	M.G.L. c. 7, §§4A, 22; M.G.L. c. 30, §§51-52; M.G.L. c. 29, §27B; 801 CMR 21.00
Oversight Department:	ANF, OSD, ITD, CTR
Agreement Type:	Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment:	PG, PD, EDI, SP, PV, EFT
Tax Forms:	None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

K02 EDUCATIONAL EQUIPMENT - Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See L02 for TELP lease-purchase; L22 for rental or lease; L42 for maintenance and repair costs. See F17 for educational supplies.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K03 FACILITY EQUIPMENT - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, physical fitness testing equipment, and modular units. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. For the initial purchase of equipment during the construction of a facility, see N18. See L03 for TELP lease-purchase; L23 for rental or lease; L43 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K04 MOTORIZED VEHICLE EQUIPMENT - Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 60 h.p, and marine vessels. Includes motorized vehicle equipment accessories. See K11 for heavy equipment. See L04 for TELP lease-purchase; L24 for rental or lease; L44 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c. 30, §36A
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K05 OFFICE EQUIPMENT - For example: calculators, typewriters, postage, FAX machines, etc. For IT hardware, see K01. See L05 for TELP lease-purchase; L25 for rental or lease; L45 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K06 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT - Printing, photocopying, duplicating and micrographics equipment; including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. Includes payments for cash buyouts. See L06 for TELP lease-purchase; L26 for rental or lease; L46 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT, IE/IV
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

K07 OFFICE FURNISHINGS - Furnishings including desks, chairs, floor mats and modular partitions. Chargeback for the Massachusetts Correction Industries (DOC) products available. When practical, preference should be given to items produced by DOC. See L07 for TELP lease-purchase; L27 for rental or lease; L47 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K09 MEDICAL EQUIPMENT - For example: X-ray machines, blood gas analyzers, etc. See L09 for TELP lease-purchase; L29 for rental or lease; L49 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K10 LAW ENFORCEMENT AND SECURITY EQUIPMENT - For example: firearms, radar, walkie-talkies, breath analyzers, etc. For ammunition, see F27. See L10 for TELP lease-purchase; L30 for rental or lease; L50 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K11 HEAVY EQUIPMENT - For example: front-end loaders, backhoes, bulldozers, cranes, etc. See L11 for TELP lease-purchase; L31 for rental or lease; L51 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K12 TELEVISION BROADCASTING EQUIPMENT - High technology equipment used for audio/visual productions for video and other television broadcasting. See L12 for TELP lease-purchase; L32 for rental or lease; L52 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

K13 LAWN AND GROUNDS EQUIPMENT - For example: compact tractors, snow throwers, chainsaws, leaf blowers, lawn mowers up to 60 h.p., shredders and chippers, trimmers, tillers. See L13 for TELP lease-purchase; L33 for rental or lease; L53 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

K90 OPERATING TRANSFER - Equipment Purchase.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

K99 LATE PENALTY INTEREST - Interest penalty for late payments.

Legal Authority: 815 CMR 4.00; M.G.L. c. 7A, §5A; M.G.L. c. 29, §§20C, 29C
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

SUBSIDIARY LL. EQUIPMENT TAX EXEMPT LEASE-PURCHASE (TELP), LEASE AND RENTAL, MAINTENANCE AND REPAIR

This subsidiary includes expenditures for the lease-purchase, rental or lease, maintenance and repair of “durable commodities” such as equipment (including replacement parts only if they are part of a service agreement). Commodity and Service procurements, including leases, must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. TELP and lease payments must be scheduled and paid using the approved “REST” Table on MMARS recurring payment system. Departments should refer to the Office of the Comptroller’s “Fixed Asset Subsystem User Guide” for guidance for proper accounting and reporting of these types of acquisitions.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department’s needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department’s Incidental Purchase Limit. The Department’s Chief Fiscal Officer (CFO) has been informed of the Department’s approved limit. For vendors currently registered in MMARS, the vendor’s invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department’s transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department’s transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department’s transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

EQUIPMENT LEASE-PURCHASE (TELP) (Purchase of Commodity with Financing and Ultimate Ownership)

- Department has a definite long term need for the Commodity;
- Commodity is not likely to be quickly outdated by advances in technology or the durability of the Commodity will provide a long-term useful life;
- Department wants to "own" equipment;
- Department does not have sufficient available funds for outright purchase;
- Tax Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or Contractor TELP;
- Department builds equity in equipment and title passes to the Department at end of Lease-Purchase payments.
- Procuring Departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on MMARS as a Service Contract (SC).

For additional guidance please refer to the Procurement Policies and Procedures Handbook.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

L01 INFORMATION TECHNOLOGY (IT) EQUIPMENT TELP LEASE-PURCHASE - Computer hardware, software, systems, peripherals and telecommunication equipment. See K01 for outright purchase.

Legal Authority: M.G.L. c. 29, §27B; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L02 EDUCATIONAL EQUIPMENT TELP LEASE-PURCHASE - Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See K02 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L03 FACILITY EQUIPMENT TELP LEASE-PURCHASE - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, and modular units. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. See K03 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L04 MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE - Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 60 h.p., and marine vessels. Includes motorized vehicle equipment accessories. See K04 for outright purchase; K11 for heavy equipment.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; M.G.L. c. 30, 36A; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L05 OFFICE EQUIPMENT TELP LEASE-PURCHASE - For example: calculators, typewriters, postage and FAX machines. For IT Hardware equipment, see K01. See K05 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

L06 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE -

Printing, photocopying, duplicating and micrographics equipment, includes equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. See K06 for outright purchase.

Legal Authority: M.G.L. c. 29, §27B; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L07 OFFICE FURNISHINGS TELP LEASE-PURCHASE - For example: desks, chairs, floor mats and modular partitions. See K07 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L09 MEDICAL EQUIPMENT TELP LEASE-PURCHASE - For example: x-ray machines and blood gas analyzers. See K09 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L10 LAW ENFORCEMENT AND SECURITY EQUIPMENT TELP LEASE-PURCHASE - For example: firearms, radar, walkie talkies and breath analyzers. See K10 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L11 HEAVY EQUIPMENT TELP LEASE-PURCHASE - For example: front-end loaders, backhoes, bulldozers and cranes. See K11 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

L12 TELEVISION BROADCASTING EQUIPMENT TELP LEASE-PURCHASE - High technology equipment used for audio/visual productions for video and other television broadcasting. See K12 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

L13 LAWN AND GROUNDS EQUIPMENT TELP LEASE-PURCHASE - For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 60 h.p., shredders and chippers, trimmers, tillers. See K13 for outright purchase.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: None

EQUIPMENT RENTAL OR LEASE

Short Term Equipment Use Without Ownership (Less than 6 months) -- Rental

- Short Term "use". Department does not wish to own;
- Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments;
- Maintenance is provided by the Contractor;
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the Department as part of the Rental.

Long Term Equipment Use Without Ownership (Longer than 6 months) -- Term Lease

- Lease gives the Department only the "use" of the Commodity for a specified period;
- Lease payments are usually less than a rental for the same period of time;
- Procuring Departments are usually required to maintain and service the Commodity, either as part of the Lease payment or under a separate maintenance Contract;
- Procuring Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Lease;
- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the Lease;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the Department as part of the Lease.

For additional guidance please refer to the [Procurement Policies and Procedures Handbook](#).

L21 INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE - Computer hardware, software, systems, peripherals and telecommunication equipment.

Legal Authority: M.G.L. c. 29, §27B; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L22 EDUCATIONAL EQUIPMENT RENTAL OR LEASE - Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

L23 FACILITY EQUIPMENT RENTAL OR LEASE - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances and modular units. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. For rental or lease of law enforcement and security equipment, see L30.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L24 MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE - Motor vehicles, including passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 60 h.p., and marine vessels. Includes motorized vehicle equipment accessories.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; M.G.L. c. 30, §36A; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L25 OFFICE EQUIPMENT RENTAL OR LEASE - For example: calculators, typewriters and postage machines. For lease or rental of IT hardware, see L21.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L26 PRINTING, PHOTOCOPYING AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE - Printing, photocopying, duplicating and micrographics equipment, including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L27 OFFICE FURNISHINGS RENTAL OR LEASE - For example: desks, chairs, floor mats and modular partitions.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L29 MEDICAL EQUIPMENT RENTAL OR LEASE - For example: x-ray machines and blood gas analyzers.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

L30 LAW ENFORCEMENT AND SECURITY EQUIPMENT RENTAL OR LEASE - For example: firearms, radar, walkie-talkies and breath analyzers.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L31 HEAVY EQUIPMENT RENTAL OR LEASE - For example: front-end loaders, backhoes, bulldozers and cranes.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L32 TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE - High technology equipment used for audio/visual productions for video and other television broadcasting.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

L33 LAWN AND GROUNDS EQUIPMENT RENTAL OR LEASE - For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 60 h.p., shredders and chippers, trimmers, tillers.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: LO/RECURRING PV, EFT
Tax Forms: 1099(MISC)

EQUIPMENT MAINTENANCE AND REPAIR (INCLUDES REPLACEMENT PARTS ONLY AS PART OF THE SERVICE AGREEMENT).

Maintenance is day-to-day, recurring repair and upkeep, which maintains an asset in good working condition throughout its estimated useful life.

L41 INFORMATION TECHNOLOGY (IT) EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of computer hardware, software, systems, peripherals, paging devices and telecommunication equipment.

Legal Authority: M.G.L. c. 29, §27B; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EDI, EFT
Tax Forms: 1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

L42 EDUCATIONAL EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

Legal Authority: M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L43 FACILITY EQUIPMENT MAINTENANCE AND REPAIR - Maintenance for items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances and modular units. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. For security equipment maintenance and repair, see L50.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L44 MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of motor vehicles, including: passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 60 h.p., and marine vessels. For motorized vehicle maintenance and repair chargeback, see E26.

Legal Authority: M.G.L. c. 30, §36A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L45 OFFICE EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of calculators, typewriters, postage, FAX machines, etc. For IT equipment maintenance and repair, see L41.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L46 PRINTING, PHOTOCOPYING, & MICROGRAPHICS EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of printing, photocopying, duplicating and micrographics equipment, includes maintenance of equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

L47 OFFICE FURNISHINGS MAINTENANCE AND REPAIR - Maintenance of desks, chairs, floor mats, modular partitions, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L49 MEDICAL EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of x-ray machines, blood gas analyzers, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L50 LAW ENFORCEMENT AND SECURITY EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of firearms, radar, walkie-talkies, breath analyzers, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L51 HEAVY EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of front-end loaders, backhoes, bulldozers and cranes, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L52 TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR - High technology equipment used for audio/visual productions for video and other television broadcasting.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

L53 LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR - For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 60 h.p., shredders and chippers, trimmers, tillers.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

L90 OPERATING TRANSFER - Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

L99 LATE PENALTY INTEREST - Interest penalty for late payments.

Legal Authority: M.G.L. c. 29, §§20C, 29C; M.G.L. c. 7A, §5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV
Tax Forms: 1099(INT)

SUBSIDIARY MM. PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS

This subsidiary includes expenditures for purchased client services including, but not limited to: social, special educational, health, medical, mental health, retardation, rehabilitative, and elder services to clients, residents, students, etc. provided by organizations or state Departments (object codes M03 and MM3). Also included are expenditures for social services and ongoing care to residents, patients and clients rendered by individuals other than state employees of the procuring Department (object codes M01 and MM1); direct services to clients, such as client transportation, designed to support and enhance the delivery of other direct client services, and indirect or ancillary services which enhance or supplement purchased client human and social services such as contractor staff training (object code M04); reimbursements to clients or to individuals for expenses incurred on behalf of clients (object codes M02 and MM2); and tuition and educational fees (object code M07). State employees may not be reimbursed through this subsidiary. **NOTE:** This subsidiary does not include “Grants” or “Subsidies”, see Subsidiary PP, or Entitlement Programs, see Subsidiary RR.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department’s needs. **Please note: Departments subject to M.G.L. c. 29, §29B, must comply with 801 CMR 21.00, the Service Request (SR), and the Commonwealth Terms and Conditions or the Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form. All other Departments are encouraged to use the Commonwealth Terms and Conditions/Standard Contract Form.**

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department’s Incidental Purchase Limit. The Department’s Chief Fiscal Officer (CFO) has been informed of the Department’s approved limit. For vendors currently registered in MMARS, the vendor’s invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department’s transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department’s transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

M01 INDIVIDUALS - PROVIDING NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES - Non-medical or non-health care related services rendered by individuals who provide client services either directly or on behalf of a client. Includes non-credentialed care providers such as: peer counselors and respite workers, as well as individuals belonging to a recognized human service profession such as: social workers, teachers, interpreters or translators. For services rendered by an individual, but paid through an organization, see M03.

Legal Authority: Authorizing Legislation; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

MM1 INDIVIDUALS - PROVIDING MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES - Services rendered by individuals, who provide medical or health care related services to clients. Includes physicians, nurses, psychiatrists, and other health care professionals. For services rendered by an individual, but paid through an organization, see MM3.

Legal Authority: Authorizing Legislation; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CP, EFT
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6], W-2

M02 REIMBURSEMENTS - Reimbursement to clients or to individuals for expenses incurred on behalf of clients. Includes foster family stipends, adoption subsidies, guardians ad litem, volunteers, and reimbursement for expenses incurred while receiving services.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Memorandum of Understanding, Receipt
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

MM2 TAX REPORTABLE REIMBURSEMENTS - Reimbursements to volunteers based on stipend levels.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Memorandum of Understanding
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099 (MISC)

M03 PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL - Payments pursuant to contracts with organizations to purchase specified social services or programs (excluding medical and health care, see MM3) on behalf of specifically identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity. Limited to services with no health care components. Includes payments to "Chapter 71B" approved private schools rendering special educational services.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, §29B; st. 1993 c. 110, S. 274 as amended; 801 CMR 21.00; 808 CMR 1.00; 815 CMR 3.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, RP, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

MM3 PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS - MEDICAL OR HEALTH CARE RELATED - Payments pursuant to contracts with organizations to purchase social services or programs with medical or health care related components on behalf of specially identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, §29B; st. 1993 c. 110, S. 274 as amended; 801 CMR 21.00; 808 CMR 1.00; 815 CMR 3.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, RP, EFT
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

M04 SERVICES PURCHASED IN SUPPORT OF HUMAN AND SOCIAL SERVICES FOR CLIENTS - Payments pursuant to contracts with organizations for direct services to clients designed to support and enhance the delivery of other direct client services (e.g., client transportation) or indirect/ancillary services which enhance, complement or supplement purchased client services (e.g., purchased contractor staff training or public information and referral programs). No individuals may be classified under this object code.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, §29B; st. 1993 c. 110, S. 274, as amended; 801 CMR 21.00; 815 CMR 3.00.
Oversight Department: ANF, OSD, EHS, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form,
Pre/Encumb/Payment: SR/SC/PV, RP, EFT
Tax Forms: None

M07 TUITION AND EDUCATIONAL FEES - Tuition, dormitory, board, incidental fees, and educational supplies paid to enroll clients in an established curriculum of elementary, secondary, post-secondary, graduate, or vocational instruction at an accredited educational institution. Excludes payments to "Chapter 71B" approved private schools rendering special educational services, see M03, MM3. **Comments:** Compensation is determined by the tuition and fee schedule of each educational institution.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Invoice Statement, Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

M10 NON-HUMAN SERVICE - COOPERATIVE FUNDING CONTRACTS - Payments for collective purchasing contracts and other cooperative funding contracts for Non-Human and Social Services and programs. For procurement and contracts for research, including research performed by private Higher Educational institutions, see Subsidiary HH. For grants or subsidies, see Subsidiary PP.

Legal Authority: Authorizing Legislation; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

M11 HUMAN AND SOCIAL SERVICES PROGRAM EQUIPMENT - Expenditures for the purchase of Commonwealth owned equipment and furnishings necessary for the operation of Human and Social Service Programs; equipment and/or furnishings for use in programs operated by Commonwealth vendors and procured under M03, MM3 and M04. Equipment and/or furnishings eligible for purchase under this object code must be movable and have an acquisition cost exceeding \$500 and a useful life of more than one year. For example, equipment and/or furnishings purchased under this object code may include appliances, workshop production machinery, office files, desks, copiers and residential furnishings. Title to the equipment and/or furnishings vests with the Commonwealth. The Department and the contractor are responsible for the inventory of the equipment and/or furnishings. The contractor is responsible for the return of the equipment to the Department or transfer to another contractor upon termination of the contractor's contract pursuant to 808 CMR 1.04(5).

Legal Authority: M.G.L. c.7 §22; M.G.L. c.29 §29B; st.1993 c. 110, s.274 as amended; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

M90 OPERATING TRANSFER - Purchased Client Human Services and Social Services, and Non-Human Service Programs.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

M98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1 - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: 801 CMR 21.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

M99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: 815 CMR 4.00; M.G.L. c. 29, §§20C, 29C; M.G.L. c. 7A, §5A
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY NN. CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF INFRASTRUCTURE AND LAND ACQUISITION

This subsidiary includes expenditures for the construction and improvement of vertical structures. The Division of Capital Asset Management and Maintenance (DCP) oversees vertical structure construction, improvement, maintenance, land acquisition and related costs. This subsidiary also includes the construction, improvement and maintenance of lateral structures such as highways, roads, railroads, bridges and tunnels. The Executive Office of Transportation and Construction (TRP) oversees lateral structure construction, improvements, maintenance, purchase of easements, rights of way and related transportation and drilling costs. An improvement is an addition, alteration, betterment or structural change to an asset which results in its greater durability or extended useful life or to comply with current code regulations. Maintenance is day-to-day, routine recurring repair and upkeep. Maintenance activities keep an asset in good working condition throughout its estimated useful life. See **Subsidiaries JJ or LL for routine day-to-day maintenance of vertical structures.**

Contractor services included in this subsidiary are to be used only when the service is an integral part of the project. Other contractor services should be purchased through Subsidiaries HH or JJ. The use of the terms "persons" includes firms, as well as individuals.

Please Note Departments subject to M.G.L. c. 29, §29A must comply with 801 CMR 21.00, the Service Request (SR), and the Commonwealth Terms and Conditions/Standard Contract Form. For DCP delegated projects M.G.L. c 149 supercedes 801 CMR 21.00. All other Departments are encouraged to use the Commonwealth Terms and Conditions/Standard Contract Form.

Commodity and Service Contract procurements must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook. This rule applies to object codes regulated by 801 CMR 21.00. State employees may not be reimbursed through this subsidiary.

N01 ARCHITECTS/DESIGNERS - Persons who design or create plans for construction projects.

<i>Legal Authority:</i>	M.G.L. c. 7, §§38A½-38O; M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
<i>Oversight Department:</i>	ANF, DCP, HRD, OSD, CTR
<i>Agreement Type:</i>	DCP C-2 Design Contract; Commonwealth Terms and Conditions/Standard Contract Form
<i>Pre/Encumb/Payment:</i>	SR/SC/PV, CP, CC/PV, EFT
<i>Tax Forms:</i>	1099(MISC), W-2

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

N02 ARTISTS - Persons who create works of art for construction projects.

Legal Authority: M.G.L. c. 29, §29A;M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

N03 ATTORNEYS/LEGAL SERVICES - Persons who represent the state in legal matters on construction projects, or who provide any legal services related to a construction project, even if project is paid under a separate object code. For non-construction related legal services, see H09. Executed contracts for legal services, or portions of construction contracts with a legal service component, require secretariat approval and sign-off by the Attorney General's Office (AGO) prior to the start of services.

Legal Authority: M.G.L. c. 12, §3; M.G.L. c. 29, §29A;M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, AGO, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, CC/PV, EFT
Tax Forms: 1099(MISC), W-2

N04 APPRAISERS - Persons who set the value of a piece of land or other real property interests. See H32 for land appraisals not associated with construction projects, and J03 for non-land related appraisals of commodities and services.

Legal Authority: M.G.L. c. 29, §29A;M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

N05 CONSTRUCTION MANAGEMENT - Persons who oversee the development and progress of specific construction projects. Includes property management during period of construction. For non-construction property management, see J61.

Legal Authority: M.G.L. c. 7, §38A½-38K; M.G.L. c. 29, §29A;M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, DCP, HRD, OSD, CTR
Agreement Type: DCP CM-1 Construction Management Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, CC/PV, EFT
Tax Forms: 1099(MISC), W-2

N06 COST ESTIMATORS - Persons who estimate the actual cost of a project.

Legal Authority: M.G.L. c. 7 §42H; M.G.L. c. 29, §29A;M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT
Tax Forms: 1099(MISC), W-2

N08 ENGINEERS, RESIDENT ENGINEERS, PROJECT MANAGERS - Persons who make decisions for the Commonwealth regarding plans, specifications and materials on construction projects.

Legal Authority: M.G.L. c. 7 §42J; M.G.L. c. 29, §29A;M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, EFT

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

Tax Forms: 1099(MISC), W-2

N12 TESTING FIRMS - Firms which test concrete, soil or other items associated with a construction project.

Legal Authority: M.G.L. c. 29, §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, DCP, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CC/PV, EFT
Tax Forms: 1099(MISC)

N13 HIGHWAY/LATERAL STRUCTURE PLANNING AND ENGINEERING - Survey work, open space planning, transportation and transportation-related planning, environmental studies, title examinations, preliminary engineering on bridges and highways prior to the construction phase, and engineering services for bridges and highways during construction periods. Includes expert witnesses who prepare documents for court appearances.

Legal Authority: M.G.L. c. 29, §9G, §29A; M.G.L. c. 140B, §§9-10; M.G.L. c. 81; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, CC/PV, EFT
Tax Forms: 1099(MISC), W-2

N14 HAZARDOUS WASTE REMOVAL SERVICES - Costs associated with the assessment, disposal and/or removal of hazardous waste during a construction project. This includes costs associated with the planning and design of hazardous waste services. For non-hazardous waste removal, see J39. For non-construction-related hazardous waste removal, see J21.

Legal Authority: M.G.L. c. 21A-21I; M.G.L. c. 81; M.G.L. c. 16 §18; M.G.L. c. 29, §8B; §29A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SR/SC/PV, CP, CC/PV, EFT
Tax Forms: 1099(MISC), W-2

N15 BUILDING/VERTICAL STRUCTURE CONSTRUCTION - Costs associated with general contractors and vertical construction. Vertical construction is regulated by the Division of Capital Asset Management and Maintenance (DCP) as defined by c.579 Acts of 1980 as codified in M.G.L. c. 7, where applicable. Use is limited to DCP and those Departments delegated by DCP.

Legal Authority: M.G.L. c. 7 §§39A-43K; M.G.L. c. 149 §§44A-44J; M.G.L. c. 30, §39M
Oversight Department: ANF, DCP, CTR
Agreement Type: Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(MISC)

N16 BUILDING AND LAND IMPROVEMENTS AND LAND MAINTENANCE - Improvements and maintenance of land; improvements to buildings including management maintenance systems and heating, air conditioning, ventilation and cooling systems; work required to restore or modernize a building that results in greater durability or extended useful life or to comply with code requirements. For day-to-day facility equipment maintenance, see L43 or J60. For property management, see J61.

Legal Authority: M.G.L. c. 7, §§39A-43K; M.G.L. c. 30, §§39A-39R; M.G.L. c. 149, §44A-44J; M.G.L. c. 29, §8B
Oversight Department: ANF, DCP, CTR
Agreement Type: Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: CC/PV, SC/PV, EFT

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

N17 CONSTRUCTION BONUS - Payments in excess of the construction fee for projects which meet criteria specified in the contract and which exceed the minimum contract standards.

Legal Authority: M.G.L. c. 7, 39A-43K; M.G.L. c. 81; M.G.L. c. 30, §§39A-39R; M.G.L. c. 149, §44A-44J; M.G.L. c. 29, §8B
Oversight Department: ANF, DCP, CTR
Agreement Type: Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: CC/PV, CC with M/PV, SM/SC/PV, EFT
Tax Forms: 1099(MISC)

N18 INITIAL FURNISHINGS AND EQUIPMENT PURCHASES - Purchase of furnishings and equipment related to construction, renovations, or improvements.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, EDI, SP, PV, EFT
Tax Forms: None

N19 LAND ACQUISITION - Acquisition of land and related expenditures, e.g., real estate taxes. For relocation costs, see N30. For attorneys and appraisers, see N03 and N04.

Legal Authority: M.G.L. c. 79, §§1, 2; M.G.L. c. 7; 40E-40N; M.G.L. c. 81, §7; M.G.L. c. 159, §60; M.G.L. c. 92, §117; Authorizing Legislation
Oversight Department: ANF, DCP, TRP, CTR
Agreement Type: Deed; Relevant Supporting Documentation
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(S)

N20 LEGISLATIVELY MANDATED PURCHASES OTHER THAN LAND - Purchases specifically mandated by the legislature or courts.

Legal Authority: Authorizing Legislation; Court Order; M.G.L. c. 29; §9G
Oversight Department: ANF, CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(MISC)

N21 HIGHWAY/LATERAL CONSTRUCTION - Costs associated with the construction, rehabilitation and structural maintenance of highways, bridges, tunnels, transportation facilities and environmental remediation projects, such as: grading, replacement, etc. See N23 if materials only are purchased for Department use.

Legal Authority: M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, §9G; M.G.L. c. 140B, §10; M.G.L. c. 30, §39M
Oversight Department: TRP, ANF, CTR
Agreement Type: Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

N22 HIGHWAY/LATERAL MAINTENANCE AND IMPROVEMENTS - Costs associated with cosmetic maintenance and other work to maintain bridges and highways such as: landscaping, snow and ice removal, paving and patching, litter control, catch basin cleaning, line and bridge painting, tunnel cleaning, See N23 if materials only are purchased for Department use.

Legal Authority: M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, §9G; M.G.L. c. 140B, §10; M.G.L. c. 30, §39M
Oversight Department: TRP, CTR
Agreement Type: Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(MISC)

N23 HIGHWAY/LATERAL MAINTENANCE MATERIALS - Costs of materials used to maintain highways, e.g., sand, salt, patch, etc.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; M.G.L. c. 30, §39M
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PG, PD, SP, PV, EFT
Tax Forms: None

N24 RAILROADS - Purchase of railroad land, rights of way and ties in conjunction with capital projects.

Legal Authority: M.G.L. c. 161C; M.G.L. c. 79; §1
Oversight Department: TRP, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(S)

N25 RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY - Includes payments for temporary or permanent use of property for construction of bridges, highways and railroad rights of way.

Legal Authority: M.G.L. c. 161C; M.G.L. c. 79; §1
Oversight Department: TRP, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(S)

N26 MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF WAY - Expenditures for dispatching, maintenance of way, track structures and signals, procedures training, trackage charges and other related expenses pursuant to an agreement to operate train services.

Legal Authority: M.G.L. c. 161C
Oversight Department: TRP, CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(MISC)

N27 TRANSPORTATION OPERATING AGREEMENTS - Transportation of passengers and freight by railroad, bus, boat and plane. For direct client transportation services, see M04.

Legal Authority: M.G.L. c. 161C; Authorizing Legislation
Oversight Department: TRP, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CC/PV, EFT
Tax Forms: 1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

N28 DAMAGE CLAIMS, SETTLEMENTS AND JUDGMENTS - Payments for damage claims, settlements or judgments involving a construction or maintenance project or eminent domain taking. If sufficient project funds are not available, prior approval of settlement/judgment documentation is required by CTR's General Counsel prior to payment by CTR's Department Assistance Bureau. See A11 for salary-related settlement and judgment payments to current and former state employees. See E17 and E32 for non-salary-related settlements and judgments. See N95 and N96 for interest payments.

Legal Authority: Certified Settlement or Judgment; 815 CMR 5.00
Oversight Department: ANF, CTR
Agreement Type: Certified Settlement or Judgment; Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(MISC)

N29 DRILLING CONTRACTS - Cost of drilling associated with preliminary engineering projects.

Legal Authority: M.G.L. c. 29, §8B; M.G.L. c. 81; M.G.L. c. 92, §103
Oversight Department: TRP, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: CC/PV, SC/PV, EFT
Tax Forms: 1099(MISC)

N30 RELOCATION COSTS FOR LAND TAKING - This includes moving expenses-residential (fixed), moving expenses (actual), moving expenses-residential (actual), moving expenses-business, payments in lieu of actual business moving expenses, replacement housing payment-tenants and certain others, contract payments to local public agencies, and last resort housing-preliminary and last resort housing-final.

Legal Authority: M.G.L. c. 79A; Federal Register; Vol. 5 No. 40, March 2, 1989, Section 24.208
Oversight Department: ANF, DCP, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

N90 OPERATING TRANSFER - Construction and improvements of buildings and maintenance of infrastructure and land acquisition.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

N95 LATE PAYMENT INTEREST ON CONSTRUCTION AND IMPROVEMENT PROJECTS - Penalty interest on late payments.

Legal Authority: M.G.L. c. 30, §39G-39K
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: SM/CC with M, PO/PV, PO is used only when contract has expired, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

N96 LATE PAYMENT INTEREST ON EMINENT DOMAIN TAKING - Interest payment on eminent domain taking.

Legal Authority: M.G.L. c. 79, §37
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: SM/CC with M, PO/PV, PO is used only when contract has expired, EFT
Tax Forms: 1099(INT)

N98 REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, CC/PV, SR required if object code required an SR, EFT
Tax Forms: None

N99 LATE PENALTY INTEREST - Interest penalty for late payments.

Legal Authority: 815 CMR 4.00; M.G.L. c. 29, §§20C and 29C
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY PP. GRANTS AND SUBSIDIES

This subsidiary includes grants and subsidies to both public and non-public entities, with certain specified restrictions. A public entity includes, but shall not be limited to, a city, town, township, municipality, commission, district, school district, special district, local public authority, or any agency or instrumentality of local public authorities, and public authorities (as defined in M.G.L. c. 29, §1). Public entities are identified on the vendor file with a “G” in the organizational field.

Grants and subsidies are governed by 815 CMR 2.00. Departments must verify appropriation act language, account type of funds to be used and organizational structure for intended recipients to determine if expenditures may be properly made as grants or subsidies under this subsidiary.

A grant provides financial assistance under contractual terms with Grantees (Public and Non-Public entities) to achieve or continue a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor Department’s legislative mandate. A Grant may not be made for a procurement or contract for the purchase of Commodities or Services. Grants of discretionary funds that have not been legislatively designated to either be distributed through a formula or other non-discretionary method, or to specified grantees, are awarded through an open and public competitive process. Grants to public entities may be made from all sources of funds. **Grants to non-public entities are limited to trust and federal funds (account types 03 and 04) and may not be made from appropriated state funds (maintenance funds account type 01 or capital funds account type 02).** *Comments:* All grants must use the Commonwealth Terms and Conditions/Standard Contract Form.

A subsidy is a legislatively mandated payment of a **specific amount** of funds to a **specifically named entity**.

P01 GRANTS TO PUBLIC ENTITIES - Payments of discretionary and non-discretionary (designated) financial assistance under contractual terms to achieve or continue a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor Department’s legislative mandate. Grants to public entities may be made from all sources of funds (account types 01, 02, 03, and 04). *Comments:* CC/PV available only for construction related project grants.

Legal Authority: Appropriation Act; 815 CMR 2.00
Oversight Department: CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form; Copy of Legislation/Grant naming entity/Formula
Pre/Encumb/Payment: SC/PV, CC/PV, EFT
Tax Forms: None

PP1 GRANTS TO NON-PUBLIC ENTITIES - Payments of discretionary and non-discretionary (designated) financial assistance from trust or federal funds under contractual terms to achieve or continue a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor Department’s legislative mandate. Grants to non-public entities are limited to trust and federal funds (account types 03 and 04), unless otherwise specified by legislation. *Comments:* CC/PV available only for construction related project grants.

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 2.00
Oversight Department: CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form; Copy of Legislation/Grant naming entity/Formula
Pre/Encumb/Payment: SC/PV, CC/PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

P02 SUBSIDIES - Non-discretionary funds unconditionally appropriated by the Legislature to a specific entity. In order to be considered a "subsidy", the Appropriation Act or general or special language must designate the funds as a direct "payment" (not as "Grant" or a "Contract") and must specify the amount of funds to be paid and the name of the entity to receive the payment(s). **Comments:** A copy of the appropriation act or general or special law language authorizing the subsidy must be submitted.

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 2.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Act Language Authorizing Subsidy; Subsidy Agreement
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

P04 "CHERRY SHEET" DISTRIBUTIONS - Designated local aid payments by the Department of Revenue via the Department of the State Treasurer based upon percentages delineated in the General Appropriations Act. **Comments:** Reconciliation of the Department of Revenue (DOR) "Green Sheet" with the Department of the State Treasurer (TRE) deductions applied. These are usually direct transfers to a city, town or other local governmental entity.

Legal Authority: Appropriation Act; Authorizing Legislation
Oversight Department: DOR, TRE, CTR
Agreement Type: N/A
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

P05 STATE-COLLECTED TAXES, FINES, FEES, ETC. DISTRIBUTED TO LOCAL GOVERNMENTS - Taxes, fines, fees, etc. imposed at the option of local governments, which are collected at the state level and redistributed to eligible units of local government, such as: hotel/motel and jet fuel taxes. **Comments:** City or town taxes collected by the state and disbursed by the Department of the State Treasurer (TRE) (for example: hotel/motel tax; jet fuel tax).

Legal Authority: M.G.L. c. 64G, §3A; M.G.L. c. 64J; Authorizing Legislation
Oversight Department: DOR, TRE, CTR
Agreement Type: N/A
Pre/Encumb/Payment: Treasury Payment
Tax Forms: None

P06 OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES - Legislatively mandated commitments by the Commonwealth to fund an identifiable expense originally incurred by a state authority (as defined by M.G.L. c. 29, §1). **Comments:** For example: debt service assistance and agreement by the Commonwealth to act as guarantor of authority debt.

Legal Authority: Appropriation Act; Authorizing Legislation
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation
Pre/Encumb/Payment: Treasury Payment
Tax Forms: None

P90 OPERATING TRANSFER - Grants and Subsidies

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY RR. ENTITLEMENT PROGRAMS

This subsidiary includes entitlement payments made to recipients/beneficiaries and/or service providers on behalf of recipients/beneficiaries for authorized services to Commonwealth residents. Eligibility and verification of the recipient and/or provider to participate in entitlement programs are determined by the Commonwealth through an authorized state Department that maintains the program and is governed by specific rules and regulations. **These payments are primarily categorized as financial assistance and the recipients/beneficiaries are identified prior to payment.** Commonwealth Terms and Conditions/Standard Contract Form must be used by Executive Departments.

Executive Departments must be in compliance with 801 CMR 21.00 and the Procurement Policies and Procedures Handbook. Departments must verify whether a Statewide Contract is available for the type of procurement desired. Executive Departments must purchase from Statewide Contracts, unless the Statewide Contract does not meet the Department's needs.

Incidental Purchases are one-time, unanticipated, non-recurring purchases of commodities or services that cannot be purchased from a Statewide Contract. The total value of an Incidental Purchase is the lesser of either the Incidental Purchase object code limit for the particular object code in this subsidiary (see MMARS OBJ2 Table) or the Department's Incidental Purchase Limit. The Department's Chief Fiscal Officer (CFO) has been informed of the Department's approved limit. For vendors currently registered in MMARS, the vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of commodities or services are not Incidental Purchases. For more information, please see the Introduction Section on Incidental Purchases at the beginning of this Handbook.

Depending upon a Department's transaction delegation limit, the record copy of a contract or other supporting documentation will be maintained either at the Department as record keeper (if transaction is less than Department's transaction delegation limit), or the record copy will be filed with either OSD (Commodities) or CTR (Services) who will act as record keeper (if transaction exceeds Department's transaction delegation limit). The Record Keeper shall be responsible for all record keeping requirements in accordance with MMARS MEMO #287.

R01 TRANSITIONAL AID FOR NEEDY FAMILIES (TANF) - Financial assistance to low-income families with dependent children.

<i>Legal Authority:</i>	M.G.L. c. 18; M.G.L. c. 118; Appropriation Act
<i>Oversight Department:</i>	EHS, CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	PO/RA/EA, EBT, EFT (Use restricted to WEL)
<i>Tax Forms:</i>	None

RR1 NUTRITIONAL ASSISTANCE - Nutritional assistance to eligible or qualifying low income families individuals. (In particular, nutritional assistance to non-citizens who were made ineligible for the Food Stamp Program due to non-citizen status. Recipient must have resided in the Commonwealth for at least 60 days.)

<i>Legal Authority:</i>	M.G.L. c.18, s.2; M.G.L. c. 118; M.G.L. c.5; Appropriation Act
<i>Oversight Department:</i>	EHS, CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	PO, EBT, EFT (Use restricted to WEL)
<i>Tax Forms:</i>	None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

R02 EMERGENCY ASSISTANCE - Emergency payments of rental assistance for individuals, or on behalf of individuals, regardless of qualification or status in any other benefit/assistance program.

Legal Authority: M.G.L. c. 18; M.G.L. c. 18B, §2; M.G.L. c. 19A, §18; M.G.L. c. 23B, §24-26; c. 111E, §9; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/RA/EA, EBT, EFT
Tax Forms: None

R03 FUEL ASSISTANCE - Payments directly to, and on behalf of, qualified applicants for energy related programs, e.g., LIHEAP and utility payments.

Legal Authority: M.G.L. c. 23B, §24A; Appropriation Act
Oversight Department: OCD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

R04 SUPPLEMENTAL SECURITY INCOME (SSI) - A federally administered program, funded in part by the Commonwealth, which provides cash assistance to the elderly, disabled and blind.

Legal Authority: M.G.L. c. 18, §2; M.G.L. c. 118A, §1; M.G.L. c. 117A, §1; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV/RA/EA, EFT
Tax Forms: None

R05 REFUGEE ASSISTANCE - Financial and medical assistance to newly settled refugees.

Legal Authority: M.G.L. c. 6, §206I; Refugee Act of 1980; (P. L. 96.212); Immigration Reform & Control Act, (P. L. 99-603) ; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

R06 EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC) - Financial assistance to needy individuals ineligible for other public assistance programs e.g., TANF or SSI. For medical assistance, see R07.

Legal Authority: M.G.L. c. 18, §2; M.G.L. c. 117A, §1; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/RA/EA, SC/PV, EBT, EFT
Tax Forms: None

R07 MEDICAL ASSISTANCE - Limited medical benefit payments for needy individuals ineligible for other public assistance programs e.g., Medicaid, see R10. Includes Healthy Start, Organ Transplant Programs, etc.

Legal Authority: M.G.L. c. 118E; M.G.L. c. 111, §24D; Authorizing Legislation; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EHS, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

1099(MISC), Medical and Health Care Payments [Box 6]

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

R08 CHILD SUPPORT - Payments to custodial parents who are not currently receiving TANF benefits.

Legal Authority: 42 U.S.C. §651; M.G.L. c. 119; MG.L. c. 119A; Appropriation Act
Oversight Department: DOR, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/RA/EA, EFT
Tax Forms: None

R09 EDUCATIONAL ASSISTANCE - Scholarship, stipend, and fellowship payments directly to, or on behalf of, Commonwealth students. Includes the Commonwealth match for federal financial aid programs.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 15C; M.G.L. c. 18, §2; M.G.L. c. S55 (Mass. Higher Education Assistance Corp.); Appropriation Act
Oversight Department: RGT, Higher Education Departments, CTR
Agreement Type: Scholarship/Fellowship Language
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

R10 MEDICAID - Payments to providers for medical assistance given on behalf of financially and medically needy individuals.

Legal Authority: M.G.L. c. 18, §2; M.G.L. c. 118E; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EHS, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV EFT
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

R11 MANDATED SHARED COSTS - Programs with legislatively shared cost components; for example: “Section 8” and “Chapter 766”.

Legal Authority: M.G.L. c. 121B; M.G.L. c. 71B; 603 CMR 28.00; Appropriation Act
Oversight Department: OCD, DOE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

R12 INMATE RELEASE - Payments authorized by the superintendent of a correctional institution to an inmate upon release.

Legal Authority: M.G.L. c. 6, §129; Appropriation Act
Oversight Department: EPS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

R13 VETERANS ASSISTANCE - Reimbursements to cities and towns for financial assistance to veterans. Includes war bonus payments directly to veterans and payments of annuities for disabled veterans.

Legal Authority: M.G.L. c. 115, §6; Appropriation Act
Oversight Department: TRE, VET, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

R14 ENVIRONMENTAL CONSERVATION PROGRAMS - Payments on behalf of pre-qualified individuals for home energy improvements and for the removal of environmental hazardous materials in the home or other conservation programs.

Legal Authority: M.G.L. c. 25A, §11A; Appropriation Act
Oversight Department: OCD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

R15 VOUCHER TYPE PROGRAMS - Payments to providers on behalf of clients who have received a specific service for a pre-determined amount, for example: day care and Women, Infants, and Children (WIC), nutrition and school lunch.

Legal Authority: M.G.L. c. 111, §24D; M.G.L. c. 18B; Appropriation Act
Oversight Department: EHS, DOE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

R16 INDIVIDUAL EMPLOYMENT ASSISTANCE - Payments to clients for transportation expenses incurred while seeking employment or participating in employment training programs.

Legal Authority: M.G.L. c. 151A, §22; M.G.L. c. 23, §9I-9N; Appropriation Act
Oversight Department: EOL, EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV
Tax Forms: None

R17 UNEMPLOYMENT BENEFITS - Benefits paid directly to eligible individuals who are unemployed.

Legal Authority: M.G.L. c. 151A, §22; Appropriation Act
Oversight Department: TRE, DET
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Non-Warranted Expenditure
Tax Forms: 1099 (G)

R18 EMPLOYMENT ASSISTANCE - Payments to providers on behalf of individuals seeking job training and payments to labor shortage programs such as: health care education, training, career development, and child care.

Legal Authority: M.G.L. c. 151A; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EOL, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

R19 COMPENSATION TO VICTIMS OF VIOLENT CRIMES - Payments for expenses incurred as a result of violent crimes. Also provides for benefits to spouse/family members killed in the line of duty.

Legal Authority: M.G.L. c. 258B; M.G.L. c. 32A, §100A; Appropriation Act
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/Invoice Warrant (Use restricted to TRE)
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

R20 WORKER'S COMPENSATION - Benefits paid to non-employees.

Legal Authority: M.G.L. c. 152
Oversight Department: DIA, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

R21 CLIENT MEDICAL SERVICES - Payments, as needed, to providers on behalf of custodial clients of the Commonwealth who need services such as: medical, rehabilitative, etc.; and medical payments for non-employees by an authorized Department.

Legal Authority: M.G.L. c. 18, §2; M.G.L. c. 118; 815 CMR 3.00; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EHS, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, RP, EFT
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

R22 HEALTH INSURANCE PROGRAMS - Medical plan coverage to subscribers and payments to health insurance entities for the purpose of providing health insurance to residents. **Comments:** References Commonwealth's Universal Health Care Program and MassHealth Insurance Reimbursement Program.

Legal Authority: M.G.L. c. 118E; M.G.L. c. 118F; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, RA/EA, EFT
Tax Forms: None

R23 POSTMORTEM EXPENSES - Postmortem related expenses, including the cost of funerals.

Legal Authority: M.G.L. c. 117A, §§10, 19; M.G.L. c. 118, §2; M.G.L. c. 118A, §7; M.G.L. c. 41, §100G; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

R24 PUBLIC COUNSEL – Private attorneys contracted by the Committee for Public Counsel Services who provide direct legal services to indigent clients. Includes other expenses related directly to the provision of legal services to indigent clients.

Legal Authority: M.G.L. c. 211D, §12; M.G.L. c. 261, §27A-G; Appropriation Act
Oversight Department: CPC, CTR
Agreement Type: Notice of Assignment; Court Motion
Pre/Encumb/Payment: SC/PV, EFT (Use restricted to CPC)
Tax Forms: 1099(MISC)

R25 CLIENT LEGAL SERVICES - Legal service payments for non-employees by an authorized Department.

Legal Authority: M.G.L. c. 211D, §12; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

R26 UNCOMPENSATED CARE PROGRAMS - Payments to hospitals and community health centers for the purpose of providing reimbursement for uncompensated care pool liabilities (Universal Health Care).

Legal Authority: M.G.L. c. 118F; 114.6 CMR 11.00; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: SC/PV, EFT (Use restricted to HCF)
Tax Forms: None

R27 MEDICAID PERSONAL NEEDS ALLOWANCE (PNA) - Payments to Medicaid members for personal needs, such as: toiletries, health and comfort items, etc.

Legal Authority: M.G.L. c. 118E; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

R28 MEDICAID PERSONAL MEMBER TRANSPORTATION - Payments to Medicaid members for out-of-pocket cash expenditures for travel to and from a Medicaid provider. For Client Transportation, see M04.

Legal Authority: M.G.L. c. 118E; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

R29 TEACHER INCENTIVE PAYMENTS - Incentive payments to attract and retain teachers employed in local public schools.

Legal Authority: M.G.L. c. 15A §§19A, B, C; Appropriation Act
Oversight Department: DOE, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to DOE)
Tax Forms: 1099(MISC) [Box 3 Other Income]

R90 OPERATING TRANSFER - Benefit Entitlement Programs.

Legal Authority: Authorizing Legislation; 815 CMR 6.00; Appropriation Act
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

R99 LATE PENALTY INTEREST - Pursuant to 815 CMR 4.00 and Massachusetts General Laws c. 7A, §5A; Massachusetts General Laws c. 29 §§20C, 29C.

Legal Authority: M.G.L. c. 29, §§20C, 29C; M.G.L. c. 7A, §5A; 815 CMR 4.00; Appropriation Act
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY SS. DEBT PAYMENT

S01 BOND REDEMPTION - Principal.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	Non-Warrant Payments (Use restricted to TRE and CTR)
<i>Tax Forms:</i>	None

S02 BOND REDEMPTION - Interest.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	Non-Warrant Payments (Use restricted to TRE and CTR)
<i>Tax Forms:</i>	None

S03 BOND REDEMPTION - Discount.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	Non-Warrant Payments (Use restricted to TRE and CTR)
<i>Tax Forms:</i>	None

S04 NOTE REDEMPTION - Principal.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	Non-Warrant Payments,(Use restricted to TRE and CTR)
<i>Tax Forms:</i>	None

S05 NOTE REDEMPTION - Interest.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	Non-Warrant Payments (Use restricted to TRE and CTR)
<i>Tax Forms:</i>	None

S06 MINI-BOND REDEMPTION - Principal.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	Non-Warrant Payments (Use restricted to TRE and CTR)
<i>Tax Forms:</i>	None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

S07 MINI-BOND REDEMPTION - Interest.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Non-Warrant Payments (Use restricted to TRE and CTR)
Tax Forms: None

S08 BOND SALE AGENT - Payments to agents for processing the sale of bonds and administrative costs.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Non-Warrant Payments (Use restricted to TRE and CTR)
Tax Forms: None

S09 OTHER DEBT SERVICES - Payments by Departments, other than the Department of the State Treasurer and the Office of the Comptroller, as authorized by legislation. Includes debt service expenses.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form.
Pre/Encumb/Payment: SC/PV
Tax Forms: 1099(MISC)

S10 BOND SWAP PAYMENTS - Payments related to interest rate swaps of Commonwealth debt instruments.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE, CTR
Agreement Type: TR/JV
Pre/Encumb/Payment: Non-Warranted Payments (Use restricted to TRE and CTR)
Tax Forms: None

S11 PAYMENT TO REFUND BOND ESCROW AGENT - Payment to refund bond escrow agents.

Legal Authority: M.G.L. c. 29
Oversight Department: TRE, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

S90 OPERATING TRANSFER - DEBT SERVICE - Principal.

Legal Authority: Appropriation Act; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

S91 OPERATING TRANSFER - DEBT SERVICE - Interest.

Legal Authority: Appropriation Act; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

S92 OPERATING TRANSFER - DEBT SERVICE - Discount.

<i>Legal Authority:</i>	Appropriation Act; 815 CMR 6.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment:</i>	OT (Use restricted to CTR)
<i>Tax Forms:</i>	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY TT. LOANS AND SPECIAL PAYMENTS

T01 LOANS TO GOVERNMENTAL ENTITIES - Loans to political sub-divisions or other governmental entities of the Commonwealth. These funds are distributed pursuant to an agreement that stipulates repayment.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Loan Agreement
Pre/Encumb/Payment: SC/PV, EFT, Treasury Payment
Tax Forms: None

T02 LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMMONWEALTH - These funds are distributed pursuant to an agreement that stipulates repayment.
Comments: Reportable on 1099(MISC) only if loans are forgiven.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Loan Agreement
Pre/Encumb/Payment: SC/PV, EFT, Treasury Payment
Tax Forms: None

T03 INTERSTATE COMPACT DISTRIBUTIONS - Distributions to other states where the Commonwealth is the administrative lead in Interstate Compacts.

Legal Authority: 815 CMR 2.00; Special Laws or Compact Agreement
Oversight Department: CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

T04 PAYMENTS AND REFUNDS - Payments and refunds to the federal government pursuant to an agreement.

Legal Authority: U.S. Government
Oversight Department: CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

T05 INITIAL PAYMENT OF PRIZES TO AWARDEES - For example: Megabucks winners, etc.

Legal Authority: M.G.L. c. 29, §38; M.G.L. c. 10
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Treasury Payment
Tax Forms: W-2G

T06 ANNUITIES - Annuities purchased from insurance carriers for award disbursement.

Legal Authority: M.G.L. c. 29, §38; M.G.L. c. 10
Oversight Department: TRE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

T07 REIMBURSEMENT - Reimbursements to the Commonwealth by insurance carriers for awardee disbursements.

Legal Authority: M.G.L. c. 29, §38; M.G.L. c. 10
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: N/A
Tax Forms: None

T08 BONUS INCENTIVE FOR LOTTERY AGENTS - Payments to lottery agents for commission compensation.

Legal Authority: M.G.L. c. 29, §38; M.G.L. c. 10
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(MISC)

T09 REVENUE MAXIMIZATION CONTINGENT FEES - Payments resulting from increased revenue as a result of work performed that resulted in increased funding.

Legal Authority: M.G.L. c. 29, §29E; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 802 CMR 7.00; 815 CMR 8.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Contingency Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

T10 DEBT COLLECTION - CONTINGENT FEES - Payments to authorized debt collection agencies on a contingency basis for professional services, provided to Departments, which promote the increased collection of debts owed to the Commonwealth.

Legal Authority: M.G.L. c. 29, §29D; M.G.L. c. 7A §12; M.G.L. c. 7, §22; M.G.L. c. 30, §§51-52; 801 CMR 21.00; 815 CMR 9.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Debt Collection Accounts Agreement Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

T11 OUTLAY OF EMPLOYEE WITHHOLDINGS - Payments of employee withholdings for federal and state withholding taxes, employee's share of Medicare withholding, employees savings bond deduction and reimbursement of savings bond deduction when an employee ceases participation in the savings bond program.

Legal Authority: IRS Publication 15 (Employer Tax Guide), M.G.L. c. 62B §2, c. 154 §8
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Treasury Payment
Tax Forms: None

T12 PAYMENT OF ACCRUED INTEREST ON INVESTMENTS - Payments of accrued interest on investments by the Department of the State Treasurer for short term investments purchased before interest due dates.

Legal Authority: Accounting Principles (GAAP)
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: Treasury Payment

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Tax Forms:

None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK

T13 PAYMENT OF ABANDONED PROPERTY - Payments to claimants for principal amount.

Legal Authority: M.G.L. c. 200A
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT, (Use restricted to TRE)
Tax Forms: None

T14 PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS - Under Massachusetts General Law c. 93A, §2, the Attorney General is mandated to hold money in escrow for certain interest groups until settlement is made. Money is then paid in accordance to the term of the settlement. Includes reimbursements to consumers.

Legal Authority: M.G.L. c. 93A
Oversight Department: AGO, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

T15 PAYMENT OF UNCLAIMED FUNDS - Unclaimed funds deposited with the Department of the State Treasurer until they are claimed or transferred to the Abandoned Property Fund.

Legal Authority: Authorizing Legislation
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: None

T16 PAYMENTS OF DUES AND FEES - Payments of dues and fees collected from students to private organizations such as MASS PIRG. This object code is limited to Higher Education Departments only.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to Higher Education Departments only)
Tax Forms: None

T17 VOLUNTARY HEALTH INSURANCE - Payment of health insurance premiums collected from students to insurance carriers. This object code is limited to Higher Education Departments only.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to Higher Education Departments only)
Tax Forms: None

T18 PAYMENTS OF ASSESSMENTS TO COLLEGE BUILDING AUTHORITIES - Payment of dormitory fees collected from students to the State College Building Authority and the University of Massachusetts Building Authority. This object code is limited to Higher Education Departments only.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to Higher Education Departments only)
Tax Forms: None

<p style="text-align: center;">COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER EXPENDITURE CLASSIFICATION HANDBOOK</p>

T19 COST SAVING CONTINGENT PAYMENTS - Payments resulting from cost saving initiatives as a result of work performed that resulted in cost savings.

Legal Authority: Authorizing Legislation
Oversight Department: CTR, ANF
Agreement Type: Contingency Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment: SC/PV, EFT
Tax Forms: 1099(MISC)

T22 PAYMENT FROM TRACK ESCROW FUNDS - Under Massachusetts General Laws c.277, the State Racing Commission is mandated to hold money in escrow for certain capital improvements and promotional activities at racetracks. The reimbursement is then paid in accordance with the business plans that describe the specific promotions and capital improvements that were approved by the Commission.

Legal Authority: M.G.L. c. 277
Oversight Department: SRC, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to SRC)
Tax Forms: None

T23 PAYMENT FOR PRIOR YEAR REFUNDS FOR COLLECTED FEES - Miscellaneous student fee refunds. Refund to students for amounts paid in the prior year. This object code is limited to Higher Education Departments only.

Legal Authority: Authorizing Legislation
Oversight Department: Higher Education Departments, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: TV (Restricted to Fund 901); (Use restricted to Higher Education Departments only)
Tax Forms: None

T90 OPERATING TRANSFER - Loans and Special Payments.

Legal Authority: 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment: OT (Use restricted to CTR)
Tax Forms: None

T96 INTEREST – ABANDONED PROPERTY – Interest payments on abandoned property. See T13 for payments of abandoned property to claimants.

Legal Authority: M.G.L. c. 200A
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: PO/PV, EFT (Use restricted to TRE)
Tax Forms: 1099(INT)

T99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c. 29, §§20C, 29C; M.G.L. c. 7, §5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation/Valid Claim Under Contract

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Pre/Encumb/Payment: PO/PV, EFT
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

SUBSIDIARY 00. ALL OBJECT CODES

00 ALL OBJECT CODES

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Object Code Index

Expenditure Classification: Alphabetical by Description

Abandoned Property	T13
Abandoned Property – Interest	T96
Accountants	H01
Accreditation Review Costs	J01
Actors/Performers	H30
Actuaries/Statisticians	H02
Advertising Agency/Media Consultants	H04
Advertising Expenses	E13
Airfare – Out of State Travel	BB1
Annuities	T06
Appraisers/Auctioneers	J07/N04
Arbitrators/Mediators/Dispute Resolution Services	H05
Architects/Designers	N01
Architects/Landscape Designers/Space Planners	H06
Archivists/Librarians/Record Managers	J58
Art Models/Artwork	J04
Artists/Graphic Designers	H08/N02
Artwork/Art Models	J04
Athletic Services	J05
Attorneys/Legal Services	H09/N03
Auctioneers/Appraisers	J07/N04
Audit Services/Auditors	H10
Auditors/Audit Services	H10
Bond Redemption-Discount	S03
Bond Redemption-Interest	S02
Bond Redemption-Principal	S01
Bond Sale Agent	S08
Bond Swap Payments	S10
Bonus Incentive For Lottery Agents	T08
Bonus Pay And Awards	A14
Bottled Water	E15
Building And Land Improvements And Land Maintenance	N16
Building/Vertical Structure Construction	N15
Central Reprographic Chargeback	E04
Cherry Sheet Distributions	P04
Child Support	R08
Cleaners/Janitors	J09
Client Legal Services	R25
Client Medical Services	R21
Client, Patient And Resident Wages	J22
Clothing Allowances	B08
Clothing And Footwear	F09
Commission /Contracted Advisory Board Members	C02
Compensation To Victims Of Violent Crimes	R19
Conference, Training And Registration	B05
Confidential Investigations Expenses	E21
Construction Bonus	N17

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Construction Management	N05
Contracted Advisory Board/Commission Members	C02
Contracted Faculty	C01
Contracted Professional Internships	C08
Contracted Seasonal Employees	C04
Contracted Student Interns	C05
Contracted Teaching Assistants, Research Assistants, Medical And Nursing Students	C06
Coroners And Pathologists	J12
Cost Estimators	N06
Cost Saving Contingent Payments	T19
Court Investigators	J13
Court Reporters/Stenographic And Transcription Services	J14
Credit Card Purchases	E30
Credit Card Purchases Finance Charges	E31
Damage Claims, Settlements And Judgments	E17/E32/N28
Debt Collection – Contingent Fees	T10
Designers/Architects	N01
Displays/Exhibits	E14
Dispute Resolution Services/Arbitrators/Mediators	H05
Donations/Memorials	E24
Drilling Contracts	N29
Drugs	F04
Economists	H11
Educational Assistance	R09
Educational Equipment	K02
Educational Equipment Maintenance And Repair	L42
Educational Equipment Rental Or Lease	L22
Educational Equipment Telp Lease-Purchase	L02
Electricity	G03
Emergency Aid To The Elderly, Disabled And Children (EAEDC)	R06
Emergency Assistance	R02
Employee Health And Life Insurance	D06
Employee Recognition	B09
Employment Assistance	R18
Energy Savings	G10
Engineers, Resident Engineers, Project Managers	H12/N08
Environmental Conservation Programs	R14
Exam Developers	H13
Examiners/Monitors/Graders	J16
Exhibits/Displays	E14
Exigent Job-Related Expenses	B10
Expenditure Reimbursement Indirect Cost	E16
Expert Witnesses	J17
Exterminators/Integrated Pest Management	J18
Facility Equipment	K03
Facility Equipment Rental Or Lease	L23
Facility Equipment Maintenance And Repair	L43
Facility Equipment Telp Lease-Purchase	L03
Facility Furnishings	F10
Farm And/Or Garden Expenses And Supplies	F13
Fees, Fines, Licenses And Permits	E19

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Financial Services	J10
Floor Coverings	F26
Food Services	J56
Food, Beverages And Preservation	F01
Freight/Shipping Charges For Surplus Property	E25
Fringe Benefits Reimbursement	D09
Fuel Assistance	R03
Fuel For Buildings	G06
Fuel For Vehicles	G05
Garden and/or Farm Expenses And Supplies	F13
GIC Health Care Buy-Out	D23
Graders/Examiners/Monitors	J16
Grants To Non-Public Entities	PP1
Grants To Public Entities	P01
Graphic Designers/Artists	H08/N02
Guardians Ad Litem	J19
Guides	J20
Hazardous Waste Removal Services	J21/N14
Health And Safety Experts	H14
Health And Welfare Trust Fund	D08
Health/Medical Consultants	H20
Health Insurance Costs Of Employees On Leave Of Absence In Excess Of One Year Chargeback	D21
Health Insurance Programs	R22
Heating And Air Conditioning, Water Treatment, Chemicals And Supplies	G07
Heavy Equipment	K11
Heavy Equipment Maintenance And Repair	L51
Heavy Equipment Rental Or Lease	L31
Heavy Equipment Telp Lease Purchase	L11
Highway/Lateral Construction	N21
Highway/Lateral Maintenance And Improvements	N22
Highway/Lateral Maintenance Materials	N23
Highway/Lateral Structure Planning And Engineering	N13
Holiday Pay	A10
Honoraria For Visiting Speakers/Lecturers	H15
Hotel/Lodging – Out of State Travel	B1B
Housing And Tangible Asset Allowances	B07
Human And Social Services Program Equipment	M11
Individual Employment Assistance	R16
Individuals – Providing Medical Or Health Care Related Client Services	MM1
Individuals – Providing Non-Medical Or Non-Health Care Related Client Services	M01
Information Technology (IT) Equipment	K01
Information Technology (IT) Equipment Maintenance And Repair	L41
Information Technology (IT) Equipment Rental Or Lease	L21
Information Technology (IT) Equipment Telp Lease-Purchase	L01
Information Technology Cabling	J08
Information Technology Chargeback	E10
Information Technology Professionals	H03
Initial Furnishings And Equipment Purchases	N18
Initial Payment Of Prizes To Awardees	T05
Inmate Release	R12
Inspectors/Reviewers/Investigators	J23

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

In-State Travel	B02
Instructors/Lecturers/Trainers	J50
Interest – Abandoned Property	T96
Interest – Late Payment Interest on Settlements or Judgments	E29
Interpreters For The Deaf	J42
Interpreters/Translators, Foreign Language	J51
Interstate Compact Distributions	T03
Investigators/Inspectors/Reviewers	J23
Janitors/Cleaners	J09
Job Related Tuition	B04
Job Related Tuition, Graduate Education	BB4
Jury And Witness Fees	J24
Kitchen And Dining Supplies	F03
Labor Negotiators	H17
Laboratory And Pharmaceutical Services	J25
Laboratory Supplies	F05
Land Acquisition	N19
Land Appraisers	H32
Landscape Designers/Space Planners/Architects	H06
Late Payment Interest On Construction And Improvement Projects	N95
Late Payment Interest On Eminent Domain Taking	N96
Late Penalty Interest	D99
Late Penalty Interest	E99
Late Penalty Interest	F99
Late Penalty Interest	G99
Late Penalty Interest	H99
Late Penalty Interest	J99
Late Penalty Interest	K99
Late Penalty Interest	L99
Late Penalty Interest	M99
Late Penalty Interest	N99
Late Penalty Interest	R99
Late Penalty Interest	T99
Late Penalty Interest For Utilities	G97
Laundry And Cleaning Supplies	F11
Laundry Services	J27
Law Enforcement	J28
Law Enforcement And Security Equipment	K10
Law Enforcement And Security Equipment Maintenance And Repair	L50
Law Enforcement And Security Equipment Rental Or Lease	L30
Law Enforcement And Security Equipment Telp Lease-Purchase	L10
Law Enforcement And Security Supplies	F27
Lawn And Grounds Equipment	K13
Lawn And Grounds Equipment Maintenance And Repair	L53
Lawn And Grounds Equipment Rental Or Lease	L33
Lawn And Grounds Equipment Telp Lease Purchase	L13
Lecturers/Trainers/Instructors	J50
Legal Services/Attorneys	H09/N03
Legislatively Mandated Purchases Other Than Land	N20
Librarians/Record Managers/Archivists	J58
Library And Teaching Supplies And Materials	F16

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Licensed Or Professional Tradespeople	J60
Loans To Governmental Entities	T01
Loans To Other Than Political Subdivisions And Other Governmental Entities Of The Commonwealth	T02
Mail/Messenger Services	J29
Maintenance And Repair Tools And Supplies	F25
Maintenance Of State Office Building Chargeback	F23
Management Consultants	H19
Management Of Commonwealth Owned Railroad Right Of Way	N26
Mandated Shared Costs	R11
Manufacturing Supplies And Materials	F19
Media Consultants/Advertising Agency	H04
Mediators/Dispute Resolution Services/Arbitrators	H05
Medicaid	R10
Medicaid Personal Member Transportation	R28
Medicaid Personal Needs Allowance (PNA)	R27
Medical And Surgical Supplies	F06
Medical Assistance	R07
Medical Equipment	K09
Medical Equipment Maintenance And Repair	L49
Medical Equipment Rental Or Lease	L29
Medical Equipment Telp Lease-Purchase	L09
Medical Expenses	D17
Medicare Chargeback	D13
Medicare Tax	D14
Membership Dues And Licensing Fees	B06
Memorials/Donations	E24
Messenger/Mail Services	J29
Mini-Bond Redemption- Principal	S06
Mini-Bond Redemption-Interest	S07
Monitors/Graders/Examiners	J16
Motor Vehicle Chargeback	E20
Motorized Vehicle Equipment	K04
Motorized Vehicle Equipment Maintenance And Repair	L44
Motorized Vehicle Equipment Maintenance And Repair Chargeback	E26
Motorized Vehicle Equipment Rental Or Lease	L24
Motorized Vehicle Equipment Telp Lease-Purchase	L04
Movers	J59
Municipal Taxes	F22
National Guard	J30
Natural Gas	G11
Navigational And Nautical Supplies	F21
Non-Hazardous Waste Removal Services	J39
Non-Human Service - Cooperative Funding Contracts	M10
Notary Public	J31
Non-Tort Damage Claims, Settlement and Judgments	E17
Note Redemption- Principal	S04
Note Redemption-Interest	S05
Nutritional Assistance	RR1
Office And Administrative Supplies	E01
Office Equipment	K05

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Office Equipment Maintenance And Repair	L45
Office Equipment Rental Or Lease	L25
Office Equipment Telp Lease-Purchase	L05
Office Furnishings	K07
Office Furnishings Maintenance And Repair	L47
Office Furnishings Rental Or Lease	L27
Office Furnishings Telp Lease-Purchase	L07
Operating Transfer State Employee Compensation	A90
Operating Transfer State Employee Related Expenses	B90
Operating Transfer Special Employees/Contracted Services	C90
Operating Transfer Pension and Insurance Related Expenses	D90
Operating Transfer Administrative Expenses	E90
Operating Transfer Facility Operational Supplies and Related Expenses	F90
Operating Transfer Energy Costs and Space Rental Expenses	G90
Operating Transfer Consultant Service Contracts	H90
Operating Transfer Operational Services	J90
Operating Transfer Equipment Purchase	K90
Operating Transfer Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair	L90
Operating Transfer Purchased Client Human Services and Social Services, and Non-Human Service Programs	M90
Operating Transfer Construction and Improvements of Buildings and Maintenance of Infrastructure and land acquisition	N90
Operating Transfer Grants and Subsidies	P90
Operating Transfer Benefit Entitlement Programs	R90
Operating Transfer Loans and Special Payments	T90
Operating Transfer – Debt Service- Principal	S90
Operating Transfer – Debt Service-Discount	S92
Operating Transfer – Debt Service-Interest	S91
Other Debt Services	S09
Other Financial Assistance To State Authorities	P06
Out Of State Travel - Airfare	BB1
Out Of State Travel - Hotel/Lodging	B1B
Out Of State Travel - Other	B01
Outlay Of Employee Withholdings	T11
Overtime Meals	B03
Overtime Pay	A08
Paralegals	J32
Payments For Prior Year Refunds For Collected Fees	T23
Payment From Track Escrow Funds	T22
Payment Of Abandoned Property	T13
Payment Of Accrued Interest On Investments	T12
Payment Of Funds Due To Depositors/Consumers	T14
Payment Of Unclaimed Funds	T15
Payment To Refund Bond Escrow Agent	S11
Payments And Refunds	T04
Payments Of Assessments To College Building Authorities	T18
Payments Of Dues And Fees	T16
Payroll Additive	D89
Pension And Insurance Related Expenditures	D20
Performers/Actors	H30
Personal Medical Items And Prosthetics	F07

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Personnel Placement Consultants (Recruiters)	H21
Pest Management	J18
Photographic And Micrographic Services	J33
Planners	H22
Police Detail	A20
Polygraph Examiners/Procuring Evidence	J36
Postage	E06
Postage Chargeback	E05
Postmortem Expenses	R23
Printing Expenses And Supplies	E02
Printing, Photocopying And Micrographics Equipment Rental Or Lease	L26
Printing, Photocopying, And Micrographics Equipment	K06
Printing, Photocopying, And Micrographics Equipment Maintenance And Repair	L46
Printing, Photocopying, And Micrographics Equipment Telp Lease-Purchase	L06
Prior Year Deficiency Chargeback	E27
Procuring Evidence/Polygraph Examiners	J36
Professional Development For Higher Education Personnel	A16
Program Coordinators	H23
Property Management	J61
Public Counsel	R24
Purchased Human And Social Services For Clients – Medical Or Health Care Related	MM3
Purchased Human And Social Services For Clients-Non-Medical	M03
Railroads	N24
Railroads: Easements And Interests In Land And Right Of Way	N25
Raw Materials For Manufacture	F20
Record Managers/Archivists/Librarians	J58
Recreation, Religious And Social Supplies And Materials	F18
Refugee Assistance	R05
Reimbursement	T07
Reimbursement For Travel And Expenses For Consultant Services	H98
Reimbursement For Travel And Other Expenses For Individuals Paid From M01 Or MM1	M98
Reimbursement For Travel And Other Expenses For Operational Services	J98
Reimbursement For Travel And Other Expenses For Special Employees/Contracted Services	C98
Reimbursements	M02
Reimbursements For Travel And Other Expenses For Infrastructure Projects	N98
Religious Services	J38
Relocation Costs For Land Taking	N30
Research Activity/Summer Salary Compensation	A15
Researchers	H16
Retirement Allowance (State Employees)	D05
Retirement Allowance (Teachers)	D04
Retirement Allowances	D01
Retirement Settlement (State Employees)	D03
Retirement Settlement (Teachers)	D02
Revenue Maximization Contingent Fees	T09
Reviewers/Investigators/Inspectors	J23
Roll Call Pay	A09
Salaries: Commission And/Or Board Member Positions	A05
Salaries: Excess Quota Positions	A02
Salaries: Regular	A01
Salaries: Seasonal Positions	A03

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Salaries: Sick Leave Positions	A04
Salaries Paid to Higher Education Contract Employees Paid From Fund 900 (Cash with Campus) That Are not Categorized in any Other CC Object Code	C09
Sales Tax	E23
Scientists	H25
Security Guard Service	J40
Services Purchased In Support Of Human And Social Services For Clients	M04
Settlements And Judgments	A11
Sewage Disposal And Water	G08
Sheriffs, Constables And Process Servers	J41
Shift Differential Pay	A07
Sick-Leave Buy	A12
Snow Removal And Groundskeeping Services	J43
Software And Information Technology Licenses	E09
Space Planners/Architects/Landscape Designers	H06
Space Rental	G01
Space Use Expenditure Reimbursement	G09
Stand-By Pay	A06
State Single Audit Chargeback	E18
State-Collected Taxes, Fines, Fees, Etc. Distributed To Local Governments	P05
Statisticians/Actuaries	H02
Stenographic And Transcription Services/Court Reporters	J14
Subscriptions And Memberships	E12
Subsidies	P02
Supplemental Security Income (SSI)	R04
Surety Of Employees	D10
Surveyors	J44
Tax Reportable Reimbursements	MM2
Telephone Chargeback	E07
Telephone Service Voice	E08
Telephone Service Data	E33
Television Broadcasting Equipment	K12
Television Broadcasting Equipment Maintenance And Repair	L52
Television Broadcasting Equipment Rental Or Lease	L32
Television Broadcasting Equipment Telp Lease Purchase	L12
Temporary Help Services	J46
Temporary Use Of Space, Conferences And Conference Incidentals	E22
Testing Firms	N12
Title Examiners	J47
Toiletries And Personal Supplies	F08
Tort Claims Liability Settlement and Judgments	E32
Trainers/Instructors/Lecturers	J50
Transitional Aid For Needy Families (TANF)	R01
Translators/Interpreters, Foreign Language	J51
Transportation Operating Agreements	N27
Tuition	B04
Tuition And Educational Fees	M07
Tuition, Graduate Education	BB4
Uncompensated Care Programs	R26
Unemployment Benefits	R17
Unemployment Compensation Insurance Premium Chargeback	D11

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

Unemployment Compensation Insurance Premium Payment	D12
Universal Health Insurance Chargeback	D18
Universal Health Insurance Payments	D19
Vacation-In-Lieu	A13
Vehicle Fuel Chargeback	G04
Veterans Assistance	R13
Veterinary Services	J52
Voluntary Health Insurance	T17
Voucher Type Programs	R15
Weather Reporting Services	J54
Wholesale Supplies	F28
Work Study	J57
Workers' Compensation	D16/R20
Workers' Compensation Chargeback	D15
Workers' Compensation Invoice Warrant Payment	D24
Writers	H28

LEVELS OF DELEGATION

Quality Assurance Performance Review	Incidental Purchase Delegation	Credit Card Delegation	Encumbrance Delegation
Low Risk High Performance	\$5,000	Yes	\$50,000
Medium Risk Medium Performance	\$2,500	Yes	\$25,000
High Risk Low Performance	\$1,000	No	No

ATTACHMENT B

**COMMONWEALTH OF MASSACHUSETTS
AUTHORIZATION FOR ELECTRONIC FUNDS TRANSFER PAYMENTS**

The Commonwealth's goal is to make the printing and mailing of paper checks an obsolete business practice in the Commonwealth of Massachusetts. Electronic fund transfer (EFT) is the preferred method of payment for all payees doing business with the Commonwealth. EFT saves the Commonwealth money and is more efficient for the payee.

EFT allows for payments to be credited to payee's designated account electronically similar to an employee's direct deposit of payroll. The Commonwealth has been offering EFT to Vendors for almost 15 years. Annually, the Commonwealth pays more than \$5 billion dollars via EFT. Payments are more predictable, with no delays to the payee. Remittance information is transmitted to the vendor bank and is provided to vendors on their bank statements. This remittance information can now also be accessed via the Internet at the Comptroller's VendorWeb site <http://massfinance.state.ma.us>.

Payees can sign up through the Office of the Comptroller. To expedite this process, the payee should complete the lower portion of this page and return to the address listed below.

A voided check attached to the form may help to ensure the accuracy and completeness of the information. To complete the EFT initiation process, payees should contact their bank once the form has been filed with the Commonwealth and inform them that they will be receiving payment by EFT using the CTX format. The bank receives EFT payments through their Automated ClearingHouse (ACH) service.

EFT is safer and faster. Thank you for your smart decision in going the EFT way.

"I, _____, hereby authorize the Commonwealth of Massachusetts, through the State Treasurer, to deposit funds due into the account at the bank named below. The State Treasurer is also authorized to debit my account only to adjust any over deposit which it has caused to be made to my account."

VENDOR BANK INFORMATION:

Vendor Bank Name: _____

Vendor Bank Transit Routing Number: _____

Vendor Bank Account Number: _____

(Please Check Account Type): _____ Checking Account (attach voided check) _____ Non-Checking Account

VENDOR INFORMATION:

Vendor Tax Identification Number (EIN): _____

Vendor/Business Name: _____

Vendor Contact Name: _____ Telephone: () _____

Address: _____

City: _____ State: _____ Zip: _____

This authorization will remain in effect until either canceled in writing or an updated form changing information is sent to:

**Office of the Comptroller
One Ashburton Place, Room 901
Boston, MA 02108**

AUTHORIZED SIGNATURE: _____

Print Name and Title: _____ DATE: _____